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Photo By: Eric Kaminsky from Milan, NH.

# Annual Report 2013

DUMMER, NH



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**ANNUAL REPORT  
OF THE  
TOWN OFFICERS  
OF THE TOWN OF  
  
DUMMER, NH**

**FOR THE YEAR ENDING**

**DECEMBER 31, 2013**  
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TOWN OF DUMMER

OFFICE HOURS

SELECTMEN'S OFFICE

TOWN CLERK/TAX COLLECTOR

TEL: 449-2006

FAX: 449-2930

MONDAY: 8:00-12:00 & 1:00-4:00

TUESDAY: 8:00-12:00 & 1:00-4:00

WEDNESDAY: 8:00-12:00 & 1:00-4:00

THURSDAY: 8:00-12:00 & 1:00-4:00

BOARD OF SELECTMEN MEET EVERY OTHER

MONDAYS AT 7:00 P.M.

CALL FOR DATES

CLOSED FRIDAYS & STATE HOLIDAYS

EMAIL: [townofdummer@gmail.com](mailto:townofdummer@gmail.com)



## **Dedication**

**In memory of  
Larry Glover**



**In memory of  
Alta Holt**







# **Town of Dummer, NH**

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**MODERATOR**

A.Bradford Wyman

Term Expires 2016

**TOWN CLERK/TAX COLLECTOR**

Mariann Letarte

Term Expires 2016

**SELECTMEN**

Diane Labbe

Term Expires 2014

Dennis Bachand

Term Expires 2015

Roger Corriveau

Term Expires 2016

**TREASURER**

Cassandra Tefft

Term Expires 2014

**LIBRARIAN**

Laura Ouellette

**LIBRARY TRUSTEES**

Ruth Campbell

Term Expires 2014

Faith Kimball

Term Expires 2015

Katherine Doherty

Term Expires 2016

Ruth Campbell

Term Expires 2016

**ROAD AGENT**

Donald Bacon

**OVERSEERS OF POOR**

Board of Selectmen

### **TRUSTEES OF TRUST FUND**

|                |                   |
|----------------|-------------------|
| Edward Solar   | Term Expires 2014 |
| Sarah Lachance | Term Expires 2015 |
| L.Diane Holt   | Term Expires 2016 |

### **PLANNING BOARD**

|                            |                                 |
|----------------------------|---------------------------------|
| Rick Gagne                 | Term Expires 2014               |
| Mariann Letarte (resigned) | Term Expires 2014               |
| Oneil Croteau              | Term Expires 2015               |
| Christopher Miller         | Term Expires 2016               |
| Diane Labbe                | Representing Board of Selectmen |

### **BOARD OF ADJUSTMENTS**

|                    |                   |
|--------------------|-------------------|
| Dennis Bachand     | Term Expires 2014 |
| Ramona Dube        | Term Expires 2015 |
| Christopher Miller | Term Expires 2016 |

### **SUPERVISORS OF THE CHECK LIST**

|                  |                   |
|------------------|-------------------|
| Diane L Holt     | Term Expires 2014 |
| Arlene Corriveau | Term Expires 2016 |
| Ruth Campbell    | Term Expires 2018 |

### **ROAD AGENT**

Donald Bacon



# TOWN OF DUMMER, NH

## WARRANT STATE OF NEW HAMPSHIRE

To the inhabitants of the Town of Dummer, in the County of Coos in the said State, qualified to vote in Town affairs:

You are hereby notified to meet at the Town Hall in said Dummer on Tuesday, the 11th day of March, 2014 next at 11:00 o'clock in the morning at which time the polls shall be opened for balloting on Articles 1 and shall close not earlier than 7 o'clock in the evening.

You are also hereby notified to meet at the Town Hall in said Dummer on Tuesday, the 11th day of March 2014, next, at 6:45 of the clock in the evening, at which time action will be taken upon the remaining articles in this warrant.

1. To choose all necessary Town Officers for the year ensuing.  
**(Vote by Written Ballot)**
2. To see If the Town will vote to raise and appropriate the sum of **\$147,187** for General Government.

|      |                                   |                |
|------|-----------------------------------|----------------|
| 4131 | Town Officers' Expenses           | 10,000         |
| 4132 | Computer Related Expenses         | 3,000          |
| 4133 | Executive Wages                   | 45,000         |
| 4134 | Administration (Health Insurance) | 21,647         |
| 4140 | Election & Registration           | 6,000          |
| 4150 | Financial Administration          | 9,400          |
| 4153 | Legal Expenses                    | 8,000          |
| 4191 | Planning & Zoning                 | 1,000          |
| 4194 | General Government Buildings      | 25,000         |
| 4195 | Cemeteries                        | 6,000          |
| 4196 | Insurance                         | 4,190          |
| 4197 | NCC                               | <u>950</u>     |
|      | <b>S/T 4100</b>                   | <b>140,187</b> |
| 6560 | FICA                              | <u>7,000</u>   |
|      | <b>TOTAL</b>                      | <b>147,187</b> |

3. To see If the Town will vote to raise and appropriate the sum of **\$23,000** (4152) for property revaluation.

4. To see If the Town will vote to raise and appropriate the sum of **\$39,833** for Public Safety.

|         |                      |               |
|---------|----------------------|---------------|
| 4215.01 | Ambulance            | 12,433        |
| 4220    | Fire                 | 24,000        |
| 4220.01 | Fire Assistance      | 2,000         |
| 4240    | Building Inspector   | 400           |
| 4290    | Emergency Management | 800           |
| 4299    | Other Public Safety  | <u>200</u>    |
|         | <b>Total</b>         | <b>39,833</b> |

5. To see If the Town will vote to raise and appropriate the sum of **\$130,647** for Highways and Streets (4300).

|         |                                   |                |
|---------|-----------------------------------|----------------|
| 4311    | Administration (Health Insurance) | 21,647         |
| 4312    | Highway Maintenance               | 80,000         |
| 4312.02 | Bridge                            | 5,000          |
| 4314    | Fuel                              | 9,000          |
| 4314    | Equipment Maintenance             | <u>15,000</u>  |
|         | <b>Total</b>                      | <b>130,647</b> |

6. To see If the Town will vote to raise and appropriate the sum of **\$54,211** for Sanitation (4320).

|      |                        |               |
|------|------------------------|---------------|
| 4323 | Solid Waste Collection | 36,911        |
| 4324 | Solid Waste Disposal   | 17,000        |
| 4325 | Solid Waste Cleanup    | <u>300</u>    |
|      | <b>Total</b>           | <b>54,211</b> |

7. To see If the Town will vote to raise and appropriate the sum of \$6,175 for Health & Welfare (4400).

|      |                   |              |
|------|-------------------|--------------|
| 4442 | Direct Assistance | 5,000        |
| 4446 | Appropriations    | <u>1,175</u> |
|      | <b>Total</b>      | <b>6,175</b> |

8. To see If the Town will vote to raise and appropriate the sum of \$9,630 for culture, recreation and conservation.

|      |                             |              |
|------|-----------------------------|--------------|
| 4520 | Milan Recreation Department | 500          |
| 4550 | Library                     | 8,680        |
| 4611 | Conservation Commission     | <u>450</u>   |
|      | <b>Total</b>                | <b>9,630</b> |

9. To see If the Town will vote to raise and appropriate the sum of \$15,000 to be added to the Truck Capital Reserve Fund.  
**The Board of Selectmen recommends this article.**

10. To see if the Town will vote to raise and appropriate the sum of \$15,000 to be added to the Road Capital Reserve Fund.

**The Board of Selectmen recommends this article.**

11. To see if the Town will vote to raise and appropriate the sum of \$15,000 to be added to the Bridge Capital Reserve Fund.

**The Board of Selectmen recommends this article.**

12. To see if the Town will vote to raise and appropriate the sum of seventy one thousand six hundred forty one dollars (\$71,641) for the purpose of purchasing a town truck and to authorize the withdrawal of \$71,641 from the Truck Capital Reserve created for that purpose.

**The Board of Selectmen recommends this article.**

13. To see if the town will vote to raise and appropriate, not to exceed the sum of \$33,000 to be added to the General Government Buildings 4194 for the purpose of design, engineer, permit, purchase a and install a wood pellet heating system. Furthermore to authorize the selectmen to apply for accept, and expend, without further town meeting action, grants, or other funds that are available for such purpose. (By Petition)

**The Board of Selectmen DOES NOT recommend this article.**

14. To see if the Town will vote to raise and appropriate \$75,000 for the purpose of design study to replace the bridge on Old Route 110. \$60,000 to come from State Aid Bridge grants funds and \$15,000 to come from capital reserve. Estimated cost to be raised in a future year's warrant article to replace this bridge will be \$1,091,841 with \$873,473 to come from grants and \$218,369 to come from taxation. If this warrant article passes, article 15 will be passed over. **(Paper Ballot)**
15. To see if the Town will vote to raise and appropriate \$40,000 for the purpose of design study to remove the bridge on Old Route 110. \$32,000 to come from State Aid Bridge grants funds and \$8,000 to come from capital reserve. Estimated cost to be raised in future year's warrant article to remove this bridge will be \$525,697 with \$420,558 to come from grants and \$105,139 to come from taxation. If this warrant article passes, article 14 will be negated. **(Paper Ballot)**
16. To transact any other business that may legally come before this meeting.

Polls will be open from 11:00AM to 7:00 PM.

Given under our hands and seal the seventeenth day of February, in the year of our Lord, two thousand and fourteen.

Board of Selectmen

Diane Labbe



Roger Corriveau

  
Dennis Bachand

We hereby certify that we gave notice to the inhabitants within named, to meet at the time and place and for the purpose within mentioned, by posting up an attested copy of the within Warrant at the place of meeting within named, and a like attested copy at West Dummer Comer being public places in said Town on the 34th day February, 2014.

  
Selectmen of Dummer, NH



## Board of Selectmen's Report

This past year, we had a situation that we were requested to pass a PILOT Program with Granite State Reliable Energy regarding the Windmill Support Buildings and Land. We held two Town Meetings with Dummer residents and we were told loud and clear-"No PILOT agreement! Let them pay their fair share as all the residents do". The PILOT Program Agreement was voted down by the Board of Selectmen unanimously.

We also met with Argent Communications in regard to providing the Internet to the Dummer Library. Keeping the best interests of all Dummer residents, young and old alike, the Board agreed to have Argent install Internet at the Library, FREE and with no monthly charges to the Town. The Board members encourage all to take advantage of this benefit.

We were instrumental in arranging for an open house for the Northern Pass Project so the residents of Dummer could ask questions of the Northern Pass representatives and get answers regarding this hot topic. The Open House was extremely well-attended and we hope that the residents had their questions and concerns answered.

Our newest member, Roger Corriveau, is fitting in to the duties and responsibilities of the job of Selectman just fine, being outspoken and truly concerned about the Town and the residents. All three members, Roger, Dennis Bachand and Diane Labbe are committed to working hard to resolve issues brought before them in the best interest of the Town and the residents.

The Town is now tasked with the selling of small parcels of Town-owned land in order to get the land back on the tax rolls. The large parcel of land on Ferry Road is to be logged with the proceeds of the wood going back into the Town's General Fund.

The Board of Selectmen look forward to addressing your questions and concerns in the coming year. The Board meetings are held every other Monday at

7:00PM in the Town Hall Office. Please feel free to attend and let us hear how we can serve you.

There continues to be vacancies on the various Town Boards. We encourage all residents to consider serving their Town by contacting Mariann for all current vacancies.

In closing, we, the Board of Selectmen, want to thank the residents of this great Town of Dummer for their encouragement and support as we look forward to a busy year. Thank you.

**TOWN OF DUMMER, NH**  
**DUMMER TOWN MEETING MINUTES**

**MARCH 12, 2013**

The Annual Town Meeting was held on March 12, 2013. The polls were opened at 11:00 A.M. and closed at the end of the meeting. The business meeting was opened at 6:45 P.M. and the Warrant was read by Moderator, Wayne Moynihan.

Art. 1 To choose all necessary town Officers for the year ensuing as follows:

| <u>Position</u> .....    | <u>Name</u> .....    | <u>Votes</u> |
|--------------------------|----------------------|--------------|
| Selectman (3 Years)..... | Roger Corriveau..... | 37           |
| .....                    | Allen Wentworth..... | 12           |
| .....                    | Dave Dubey .....     | 3            |
| .....                    | Jen Miller .....     | 1            |
| .....                    | Wayne Moynihan.....  | 1            |

Roger Corriveau was declared elected.

|                               |                       |    |
|-------------------------------|-----------------------|----|
| Town Treasurer (1 Year) ..... | Cassandra Tefft ..... | 53 |
| Moderator (3 Years).....      | Bradford Wyman.....   | 47 |
| .....                         | Wayne Moynihan .....  | 2  |
| .....                         | Roger Corriveau ..... | 1  |

Bradford Wyman having the most votes was declared elected.

|                                       |                        |    |
|---------------------------------------|------------------------|----|
| Town Clerk/Tax Collector .....        | Mariann Letarte .....  | 55 |
| Library Trustee (3 Years).....        | Katherine Doherty..... | 47 |
| Library Trustee (3 Years).....        | Karen Parker .....     | 46 |
| Trustee of Trust Funds (3Years) ..... | Diane Holt.....        | 49 |
| Planning Board (3 Years).....         | Chris Miller .....     | 46 |
| .....                                 | Dave Dubey .....       | 3  |

Chris Miller having the most votes was declared elected.

|                                    |                      |    |
|------------------------------------|----------------------|----|
| Board of Adjustment (3 Years)..... | Chris Miller.....    | 40 |
| Board of Adjustment (3 Years)..... | Ramona Dube.....     | 37 |
| .....                              | Chris Holt.....      | 2  |
| .....                              | Dave Dubey.....      | 1  |
| .....                              | Wayne Moynihan.....  | 1  |
| .....                              | Roger Corriveau..... | 1  |

Chris Miller & Ramona Dube were declared elected.

Art. 2 A motion was made by Troy Lachance and seconded by Brad Wyman to see if the Town will vote to raise and appropriate the sum of **\$137,166** for General Government.

|      |                                    |                  |
|------|------------------------------------|------------------|
| 4130 | Town Officers' Salaries            | 40,000           |
| 4131 | Town Officers' Expenses            | 10,000           |
| 4132 | Computer Related Expenses          | 3,500            |
| 4134 | Administration (Health Insurance)  | 20,068           |
| 4140 | Elections & Registration           | 1,500            |
| 4150 | Financial Administration (Audit)   | 8,600            |
| 4153 | Legal Expenses                     | 10,000           |
| 4191 | Planning & Zoning                  | 1,000            |
| 4194 | General Government Buildings       | 25,000           |
| 4195 | Cemeteries                         | 6,000            |
| 4196 | Insurance                          | 3,883            |
| 4197 | Advertising & Regional Association |                  |
|      | NHMA, NCC                          | 615              |
| 4199 | Other                              | 0                |
|      | <b>S/T 4100</b>                    | <b>\$130,166</b> |
| 6560 | FICA                               | 7,000            |
|      | <b>Total</b>                       | <b>\$137,166</b> |

This article was so voted.

Art. 3 A motion was made by Sue Solar and seconded by Roger Corriveau to see if the Town will vote to raise and appropriate the sum of **\$11,000** for (4152) property revaluation:

This article was so voted.



Art. 4 A motion was made by Ed Solar and seconded by Arlene Corriveau to see if the Town will vote to raise and appropriate the sum of \$27,100 for Public Safety. Peter Roberts, M&D Ambulance was present and offered to answer any questions.

|         |                      |                 |
|---------|----------------------|-----------------|
| 4215.01 | Ambulance            | 3,400           |
| 4220    | Fire Department      | 23,000          |
| 4240    | Building Inspector   | 400             |
| 4290    | Emergency Management | <u>300</u>      |
|         | <b>Total</b>         | <b>\$27,100</b> |

This article was so voted.

Art. 5 A motion was made by Chris Miller and seconded by Brad Wyman to see if the Town will vote to raise and appropriate the sum of \$165,068 for Highways and Streets.

|        |                       |                  |
|--------|-----------------------|------------------|
| 4311   | Administration        | 20,068           |
| 4312   | Highway Maintenance   | 83,000           |
| 4312.2 | Bridge (Old Rte. 110) | 30,000           |
| 4314   | Fuel                  | 7,000            |
| 4315   | Equipment Maintenance | <u>25,000</u>    |
|        | <b>Total</b>          | <b>\$165,068</b> |

This article was so voted.

Art. 6 A motion was made by Paula Labrecque and seconded by Julie Glover to see if the Town will vote to raise and appropriate the sum of \$51,411 for Sanitation.

|      |                            |                 |
|------|----------------------------|-----------------|
| 4321 | Solid Waste Administration | 100             |
| 4323 | Solid Waste Collection     | 36,011          |
| 4324 | Solid Waste Disposal       | 15,000          |
| 4325 | Solid Waste Cleanup        | <u>300</u>      |
|      | <b>Total</b>               | <b>\$51,411</b> |

This article was so voted.

Art. 7 A motion was made by Craig Doherty and seconded by Roger Corriveau to see if the Town will vote to raise and appropriate the sum of \$5,719 for Health and Welfare.

|      |                                |                |
|------|--------------------------------|----------------|
| 4415 | Northern Health Services       | 309            |
| 4419 | Health Officer                 | 100            |
| 4442 | Direct Assistance              | 5,000          |
| 4449 | Human Services, Tri-County Cap | <u>300</u>     |
|      | <b>Total</b>                   | <b>\$5,719</b> |

This article was so voted.

Art. 8 A motion was made by Paula Labrecque and seconded by Arlene Corriveau to see if the Town will vote to raise and appropriate the sum of **\$8,895** for Culture, Recreation and Conservation. After a lengthy discussion Edward Solar made a motion to amend the Conservation Commission (4611) to \$400, seconded by Brad Wyman.

|              |                             |                |
|--------------|-----------------------------|----------------|
| 4520         | Milan Recreation Department | 500            |
| 4550         | Library                     | 7,995          |
| 4611         | Conservation Commission     | 1,000          |
| <b>Total</b> |                             | <b>\$8,895</b> |

This article was so voted as amended.

Art. 9 A motion was made by Edward Solar and seconded by Craig Doherty to see if the Town will vote to raise and appropriate the sum of **\$15,000** to be added to the previously established Truck Capital Reserve Fund .

This article was so voted.

Art. 10 A motion was made by Craig Doherty and seconded by Brad Wyman to see if the Town will vote to raise and appropriate the sum of **\$15,000** to be added to the previously established Road Capital Reserve Fund.

This article was so voted.

Art. 11 A motion was made by Mike Dandeneau and seconded by Roger Corriveau to see if the Town will vote to raise and appropriate the sum of **\$15,000** to be added to the previously established Bridge Capital Reserve Fund.

This article was so voted.

Art. 12 To transact any other business that may legally come before this meeting:

At this time Ed Solar said that if anyone was interested in joining the Dummer Energy Committee, which includes weatherization, pellets, and boilers, that there was information on the table or to see Mariann. He also stated that this committee was all volunteers.

Brad Wyman thanked the Board of Selectmen for all their hard work that they did during the year.

Diane Holt introduced Julie Belanger as the new librarian for the Town of Dummer and thanked her for all her work that she had done.

Diane Holt spoke about Granite Reliable Power and the pilot agreement that selectmen had received that day to sign. After a lengthy discussion Craig Doherty made a motion for the audience to be polled, to see if it was in the town's best interest to sign or not to sign the pilot agreement, second by Raymond Holt. After a hand poll, it was unanimous not to sign the pilot agreement. It was also agreed that the selectmen would let the towns people know what would become of this issue.

As there was no other business, Christopher Miller made a motion to adjourn at 8:30 P.M. seconded by Roger Corriveau.

Respectfully Submitted

Mariann Letarte

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# BUDGET

**Town of Dummer**  
**Budget**  
January through December 2013

| Expense                                | Jan - Dec 13      | Budget            | 2014 Budget       |
|--|-------------------|-------------------|-------------------|
| <b>4100 · General Government</b>       |                   |                   |                   |
| <b>4130 · Executive</b>                |                   |                   |                   |
| 4134 · Administration                  | 19,755.18         | 20,068.00         | 21,647.00         |
| 4131 · Town Officers' Expenses         | 9,034.64          | 10,000.00         | 10,000.00         |
| 4132 · Computers                       | 1,871.00          | 3,500.00          | 3,000.00          |
| 4133 · Executive Wages                 | 42,700.00         | 40,000.00         | 45,000.00         |
| <b>Total 4130 · Executive</b>          | <b>73,360.82</b>  | <b>73,568.00</b>  | <b>79,647.00</b>  |
| 4140 · Election, Registration, VS      | 1,518.83          | 1,500.00          | 6,000.00          |
| 4150 · Financial Administration        | 8,600.00          | 8,600.00          | 9,400.00          |
| 4152 · Revaluation of Property         | 9,310.61          | 11,000.00         | 23,000.00         |
| 4153 · Legal Expenses                  | 4,330.01          | 10,000.00         | 8,000.00          |
| 4191 · Planning & Zoning               | 592.16            | 1,000.00          | 1,000.00          |
| 4194 · General Government Building     | 26,010.77         | 25,000.00         | 25,000.00         |
| 4195 · Cemeteries                      | 5,609.45          | 6,000.00          | 6,000.00          |
| <b>4196 · Insurance</b>                |                   |                   |                   |
| 4196.01 · Workers' Compensation        | 1,494.00          | 1,494.00          | 1,614.00          |
| 4196.04 · Liability                    | 2,389.00          | 2,389.00          | 2,576.00          |
| 4196 · Insurance - Other               | 0.00              |                   |                   |
| <b>Total 4196 · Insurance</b>          | <b>3,883.00</b>   | <b>3,883.00</b>   | <b>4,190.00</b>   |
| 4197 · Advertising & Regional Assoc    | 659.40            | 615.00            | 950.00            |
| <b>Total 4100 · General Government</b> | <b>133,875.05</b> | <b>141,166.00</b> | <b>163,187.00</b> |
| <b>4200 · Public Safety</b>            |                   |                   |                   |
| <b>4215 · Ambulance</b>                |                   |                   |                   |
| 4215 · Ambulance                       | 3,400.00          | 3,400.00          | 12,433.00         |
| <b>Total 4215 · Ambulance</b>          | <b>3,400.00</b>   | <b>3,400.00</b>   | <b>12,433.00</b>  |
| <b>4220 · Fire</b>                     |                   |                   |                   |
| 4220.1 · Fire Assistance               | 773.30            | 2,000.00          | 2,000.00          |
| 4220 · Fire - Other                    | 21,109.00         | 21,000.00         | 24,000.00         |
| <b>Total 4220 · Fire</b>               | <b>21,882.30</b>  | <b>23,000.00</b>  | <b>26,000.00</b>  |
| 4240 · Building Inspector              | 312.10            | 400.00            | 400.00            |
| 4290 · Emergency Management            | 2,083.78          | 300.00            | 800.00            |
| 4299 · Other Public Safety, Communic   | 136.50            |                   | 200.00            |
| <b>Total 4200 · Public Safety</b>      | <b>27,814.68</b>  | <b>27,100.00</b>  | <b>1,400.00</b>   |
| <b>4300 · Highways &amp; Streets</b>   |                   |                   |                   |
| 4311 · Administration                  | 19,755.18         | 20,068.00         | 21,647.00         |
| 4312 · Highway Maintenance             | 56,027.46         | 83,000.00         | 80,000.00         |
| 4313 · Bridges                         | 12,906.09         | 30,000.00         | 5,000.00          |

**Town of Dummer**  
**Budget**  
January through December 2013

|   | Jan - Dec 13      | Budget            | 2014 Budget       |
|---|-------------------|-------------------|-------------------|
| 4314 · Fuel   | 7,707.38          | 7,000.00          | 9,000.00          |
| 4315 · General Highway                                | 25,547.01         | 25,000.00         | 15,000.00         |
| <b>Total 4300 · Highways &amp; Streets</b>            | <b>121,943.12</b> | <b>165,068.00</b> | <b>130,647.00</b> |
| <br>4320 · Sanitation                                 |                   |                   |                   |
| 4323 · Solid Waste Collection                         | 36,010.44         | 36,011.00         | 36,911.00         |
| 4324 · Solid Waste Disposal                           | 17,430.02         | 15,000.00         | 17,000.00         |
| 4325 · Solid Waste Clean-up                           | 149.30            | 300.00            | 300.00            |
| <b>Total 4320 · Sanitation</b>                        | <b>53,589.76</b>  | <b>51,311.00</b>  | <b>54,211.00</b>  |
| <br>4400 · Health                                     |                   |                   |                   |
| 4415 · Health Agencies & Hospitals                    | 309.00            | 319.00            | 0.00              |
| 4419 · Other Health                                   | 0.00              | 100.00            | 0.00              |
| <b>Total 4400 · Health</b>                            | <b>309.00</b>     | <b>419.00</b>     | <b>0.00</b>       |
| <br>4440 · Welfare                                    |                   |                   |                   |
| 4442 · Direct Assistance                              | 105.00            | 5,000.00          | 5,000.00          |
| 4446 · Appropriations                                 | 300.00            | 300.00            | 1,175.00          |
| <b>Total 4440 · Welfare</b>                           | <b>405.00</b>     | <b>5,300.00</b>   | <b>6,175.00</b>   |
| <br>4500 · Culture & Recreation                       |                   |                   |                   |
| 4520 · Parks & Recreation                             | 500.00            | 500.00            | 500.00            |
| 4550 · Library  | 7,680.51          | 7,995.00          | 8,680.00          |
| <b>Total 4500 · Culture &amp; Recreation</b>          | <b>8,180.51</b>   | <b>8,495.00</b>   | <b>9,180.00</b>   |
| <br>4600 · Conservation                               |                   |                   |                   |
| 4611 · Conservation Administration                    | 396.08            |                   | 450.00            |
| <b>Total 4600 · Conservation</b>                      | <b>396.08</b>     |                   | <b>450.00</b>     |
| <br>4910 · Interfund Operating Transfers              |                   |                   |                   |
| 4915 · Trans. to Capital Reserve Funds                |                   |                   |                   |
| 4915.01 · Road Cap Reserve Fund                       | 15,000.00         | 15,000.00         | 15,000.00         |
| 4915.03 · Truck Cap Reserve Fund                      | 15,000.00         | 15,000.00         | 15,000.00         |
| 4915.04 · Bridge Capital Reserve                      | 15,000.00         | 15,000.00         | 15,000.00         |
| <b>Total 4915 · Trans. to Capital Reserve Funds</b>   | <b>45,000.00</b>  | <b>45,000.00</b>  | <b>45,000.00</b>  |
| <br><b>Total 4910 · Interfund Operating Transfers</b> | <b>45,000.00</b>  | <b>45,000.00</b>  | <b>45,000.00</b>  |
| <br>6560 · Payroll Expenses                           | 5,957.11          | 7,000.00          | 7,000.00          |
| <b>Total Expense</b>                                  | <b>397,470.31</b> | <b>450,859.00</b> | <b>455,683.00</b> |



272 Main Street  
Lancaster, NH 03584

Call 603.788.4928

Fax 603.788.3830

craneandbellcpas.com

## ACCOUNTANTS' COMPILATION REPORT

To the Board of Selectmen,  
Town of Dummer:

We have compiled the balance sheet of Town of Dummer as of December 31, 2012, and the related statement of revenues, expenditures and fund balance for the year then ended, included in the accompanying form MS-5. We have not audited or reviewed the accompanying financial statements included in the accompanying form MS-5 and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with the form prescribed by New Hampshire Department of Revenue Administration.

Management of the Town of Dummer is responsible for the preparation and fair presentation of the MS-5 in accordance with requirements prescribed by New Hampshire Department of Revenue Administration and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the MS-5.

Our responsibility is to conduct the compilation in accordance with *Statements on Standards for Accounting and Review Services* issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

The accompanying MS-5 is prepared for the purpose of presenting the financial report of Town of Dummer pursuant to requirements of New Hampshire Department of Revenue Administration, and is not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of the New Hampshire Department of Revenue Administration and is not intended to be and should not be used by anyone other than this specified party.

We are not independent with respect to Town of Dummer.

A handwritten signature in black ink, appearing to read "David L. Kane". The signature is written in a cursive, flowing style.

July 9, 2013



# FINANCIAL REPORT OF THE TOWN OR CITY BUDGET

Enter TOWN/CITY Name Here &gt;

Dummer

Enter Calendar Reporting Year Here &gt;

2012

(January 1 to December 31)

Enter Optional Reporting Year Here &gt;

n/a

(July 1 to June 30)

DOES THE TOWN/CITY ACCOUNT FOR SOME  
EXPENDITURES AS PROPRIETARY FUNDS  
OR CAPITAL PROJECT FUNDS?

Only special revenue funds

Enter Yes or No in box above &amp; see instructions.

Enter town or city name in cell C5 and calendar reporting year for this report in C7 (optional reporting year in cell C9).  
In cell C12 enter yes if the municipality accounts for some expenditures as proprietary or capital project funds.

State of New Hampshire Department of Revenue Administration

Municipal Services Division

P.O. Box 487

Concord, NH 03302-0487

Telephone: (603) 230-5090

Return Completed Report By April 1 For Calendar Fiscal Year and By September 1 for Optional Fiscal Year

## GOVERNING BODY (SELECTMEN)

Date Signed:

7/29/13

Under penalties of perjury, I declare that to the best of my belief, the information contained in this report is true, correct and complete.

Dane Labbe

Dennis Buchanan

R. H. Coe

## PREPARER

Under penalties of perjury, I declare that to the best of my belief, the information contained in this report is true, correct and complete. (If prepared by a person other than the city/town official, this declaration is based on all information of which the preparer has knowledge.)

Preparer (Please print or type)

Crane &amp; Bell, PLLC

Signature

Crane &amp; Bell, PLLC

Regular Office Hours

M-F 9 am to 4 pm

Email address

donald.crane@craneandbellpcas.com

FOR DRA USE ONLY

MUNICIPAL SERVICES DIVISION

P.O. BOX 487, CONCORD, NH 03302-0487

(603)230-5090

MS-6

## Financial Report of the Budget - Town/City of Dummer

Reporting Year = 2012

OP FY Reporting Year = n/a

| 1                                      | 2                               | 3                                     | 4   | 5                      |
|--|---------------------------------|---------------------------------------|---|------------------------|
| Acct. #                                | EXPENDITURE                     | Voted<br>Appropriations<br>Final MS-2 | Other<br>Authorizations*<br>Explain Below | Actual<br>Expenditures |
| <b>GENERAL GOVERNMENT TOTAL =</b>      |                                 |                                       |   |                        |
| show detail below                      |                                 |                                       |   |                        |
| 4130-4139                              | Executive                       | 75,439                                | (15,409)                                  | 55,411                 |
| 4140-4149                              | Election Reg & Vital Statistics | 8,000                                 |   | 4,684                  |
| 4150-4151                              | Financial Administration        | 8,600                                 |   | 8,600                  |
| 4152                                   | Property Assessment             | 15,827                                |   | 10,739                 |
| 4153                                   | Legal Expense                   | 15,000                                |   | 5,941                  |
| 4155-4159                              | Personnel Administration        |                                       | 23,439                                    | 19,130                 |
| 4191-4193                              | Planning & Zoning               | 1,500                                 |   | 726                    |
| 4194                                   | General Government Buildings    | 25,000                                |   | 28,061                 |
| 4195                                   | Cemeteries                      | 6,000                                 |   | 7,033                  |
| 4196                                   | Insurance                       | 3,611                                 |   | 3,611                  |
| 4197                                   | Advertising & Regional Assoc.   | 604                                   |   | 613                    |
| 4199                                   | Other General Government        | 8,000                                 | (8,000)                                   |                        |
| <b>PUBLIC SAFETY TOTAL =</b>           |                                 |                                       |   |                        |
| show detail below                      |                                 |                                       |   |                        |
| 4210-4214                              | Police                          |                                       |   |                        |
| 4215-4219                              | Ambulance                       | 8,000                                 |   | 8,000                  |
| 4220-4229                              | Fire                            | 23,000                                |   | 21,916                 |
| 4240-4249                              | Building Inspection             | 400                                   |   |                        |
| 4290-4298                              | Emergency Management            | 300                                   |   |                        |
| 4299                                   | Other (Incl. Communications)    |                                       |   |                        |
| <b>AIRPORT/AVIATION CENTER TOTAL =</b> |                                 |                                       |   |                        |
| show detail below                      |                                 |                                       |   |                        |
| 4301-4309                              | Airport Operations              |                                       |   |                        |
| <b>HIGHWAYS &amp; STREETS TOTAL =</b>  |                                 |                                       |   |                        |
| show detail below                      |                                 |                                       |   |                        |
| 4311                                   | Administration                  | 18,527                                |   |                        |
| 4312                                   | Highways & Streets              | 105,000                               | 1,500                                     | 128,896                |
| 4313                                   | Bridges                         |                                       |   |                        |
| 4318                                   | Street Lighting                 |                                       |   |                        |
| 4319                                   | Other                           | 24,000                                | (24,000)                                  |                        |
| <b>SANITATION TOTAL =</b>              |                                 |                                       |   |                        |
| show detail below                      |                                 |                                       |   |                        |
| 4321                                   | Administration                  | 100                                   |   |                        |
| 4323                                   | Solid Waste Collection          | 34,970                                |   | 34,961                 |
| 4324                                   | Solid Waste Disposal            | 14,924                                |   | 16,420                 |
| 4325                                   | Solid Waste Facility Clean-up   | 300                                   |   |                        |
| 4326-4329                              | Sewage Coll. & Disposal & Other |                                       |   |                        |
| Page Sub-Totals                        |                                 | 397,102                               | 500                                       | 354,762                |

| Acct. #     | Explanation for "Other Authorizations" (Column 4)<br>(Examples: Emergency expenditure, non-lapsing appropriations, grants, agents on capital reserve or trust, transfers) |
|-------------|---|
| 4130 & 4155 | Reclassify \$15,439 health insurance budget from executive to personnel administration  |
| 4199 & 4155 | Reclassify \$8,000 of employer social security and medicare from other general government to personnel administration   |
| 4312 & 4319 | Reclassify \$24,000 of general highway expenses from other to highways and streets  |
| 4312 & 4309 | Reclassify \$22,500 of capital outlay work from highway and streets to other capital outlay   |
|             |   |
|             |   |

| 1         | 2  | 3                                     | 4   | 5                      |
|-----------|--|---------------------------------------|---|------------------------|
| Acct. #   | EXPENDITURE  | Voted<br>Appropriations<br>Final MS-2 | Other<br>Authorizations*<br>Explain Below | Actual<br>Expenditures |
|           | <b>WATER DISTRIBUTION &amp; TREATMENT =</b><br>show detail below |                                       |   |                        |
| 4331      | Administration   |                                       |   |                        |
| 4332      | Water Services   |                                       |   |                        |
| 4335-4339 | Water Treatment, Conserv. & Other                                |                                       |   |                        |
|           | <b>ELECTRIC =</b><br>show detail below                           |                                       |   |                        |
| 4351-4352 | Admin. and Generation  |                                       |   |                        |
| 4353      | Purchase Costs   |                                       |   |                        |
| 4354      | Electric Equipment Maintenance                                   |                                       |   |                        |
| 4359      | Other Electric Costs   |                                       |   |                        |
|           | <b>HEALTH =</b><br>show detail below                             |                                       |   |                        |
| 4411      | Administration   |                                       |   |                        |
| 4414      | Pest Control   |                                       |   |                        |
| 4415-4419 | Health Agencies & Hosp. & Other                                  | 419                                   | 300                                       | 619                    |
|           | <b>WELFARE =</b><br>show detail below                            |                                       |   |                        |
| 4441-4442 | Administration & Direct Assist.                                  | 10,000                                |   | 6,268                  |
| 4444      | Intergovernmental Welfare Pymts                                  |                                       |   |                        |
| 4445-4449 | Vendor Payments & Other  | 300                                   | (300)                                     |                        |
|           | <b>CULTURE &amp; RECREATION =</b><br>show detail below           |                                       |   |                        |
| 4520-4529 | Parks & Recreation   | 1,000                                 |   | 500                    |
| 4550-4559 | Library  | 7,995                                 |   | 6,203                  |
| 4583      | Patrotic Purposes  |                                       |   |                        |
| 4589      | Other Culture & Recreation                                       |                                       |   |                        |
|           | <b>CONSERVATION =</b><br>show detail below                       |                                       |   |                        |
| 4611-4612 | Admin & Purch. of Nat. Resources                                 | 1,000                                 |   | 568                    |
| 4619      | Other Conservation   |                                       |   |                        |
| 4631-4632 | Redevelopment and Housing  |                                       |   |                        |
| 4651-4659 | Economic Development   |                                       |   |                        |
|           | <b>DEBT SERVICE =</b><br>show detail below                       |                                       |   |                        |
| 4711      | Princ. - Long Term Bonds & Notes                                 |                                       |   |                        |
| 4721      | Interest-Long Term Bonds & Notes                                 |                                       |   |                        |
| 4723      | Int. on Tax Anticipation Notes                                   |                                       |   |                        |
| 4790-4799 | Other Debt Service   |                                       |   |                        |
|           | Page Sub-Totals  | 20,714                                | 0   | 14,158                 |

| Explanation for "Other Authorizations" (Column 4) |  |
|---|--|
| Acct. #   | (Examples: Emergency expenditure, non-lapsing appropriations, grants, agents on capital reserve or trust, transfers) |
| 4155 & 4445                                       | Reclassify \$300 of health agency payments from vendor payments to health agencies                                   |
|   |  |
|   |  |
|   |  |
|   |  |

MS-6

## Financial Report of the Budget - Town/City of

Dummer

Reporting Year = 2012

OP FY Reporting Year = n/a

| 1       | 2  | 3                                     | 4   | 5                      |
|---------|--|---------------------------------------|---|------------------------|
| Acct. # | EXPENDITURE  | Voted<br>Appropriations<br>Final MS-2 | Other<br>Authorizations*<br>Explain Below | Actual<br>Expenditures |
|         | <b>CAPITAL OUTLAY</b>  |                                       |   |                        |
|         | show detail below  |                                       |   |                        |
| 4901    | Land   |                                       |   |                        |
| 4902    | Machinery, Vehicles & Equipment  |                                       |   |                        |
| 4903    | Buildings  |                                       |   |                        |
| 4909    | Improvements Other Than Bids   |                                       | 22,500                                    | 27,766                 |
|         | <b>OPERATING TRANSFERS OUT</b>   |                                       |   |                        |
|         | show detail below  |                                       |   |                        |
| 4912    | To Special Revenue Fund  |                                       |   | 94,047                 |
| 4913    | To Capital Projects Fund   |                                       |   |                        |
| 4914    | To Enterprise Fund   |                                       |   |                        |
|         | - Sewer  |                                       |   |                        |
|         | - Water  |                                       |   |                        |
|         | - Electric   |                                       |   |                        |
|         | - Airport  |                                       |   |                        |
| 4915    | To Capital Reserve Fund  | 45,000                                | 30,000                                    |                        |
| 4916    | To Expend Trust Fund - not #4917   |                                       |   |                        |
| 4917    | To Health Maint. Trust Funds   |                                       |   |                        |
| 4918    | To Nonexpendable Trust Funds   |                                       |   |                        |
| 4919    | To Fiduciary Funds   |                                       |   |                        |
|         | Page Sub-Totals  | 45,000                                | 30,000                                    | 121,813                |
|         | Total Local Expenditure Sub-Totals   | 462,816                               | 30,000                                    | 490,733                |
|         | <b>PAYMENTS TO OTHER GOVERNMENTS</b>                                       |                                       |   |                        |
| 4931    | Taxes Assessed for County  |                                       | 221,078                                   | 221,078                |
| 4932    | Taxes Assessed for Village Dist  |                                       |   |                        |
| 4933    | Taxes Assessed for Local Educ  |                                       | 292,215                                   | 292,215                |
| 4934    | Taxes Assessed for State Educ  |                                       | 74,929                                    | 74,929                 |
| 4939    | Payments to Other Governments  |                                       |   |                        |
|         | Less Proprietary Funds, Special Revenue Funds, or<br>Capital Project Funds |                                       |   | 19,147                 |
|         | <b>TOTAL GENERAL FUND<br/>EXPENDITURES</b>                                 | <b>462,816</b>                        | <b>618,222</b>                            | <b>1,059,808</b>       |

| Acct. #     | Explanation for "Other Authorizations" (Column 4)<br>(Examples: Emergency expenditure, non-lapsing appropriations, grants, agents on capital reserve or trust transfers) |
|-------------|--|
| 4312 & 4909 | Reclassify \$22,500 of capital outlay work from highway and streets to other capital outlay  |
| 4915        | Include \$30,000 from warrant article 15 which was unintentionally omitted from the annual minutes and therefore from the MS-2   |
|             |  |
|             |  |
|             |  |

NH law requires all municipalities to gross appropriate. Full disclosure of those appropriations and offsetting revenues are required on this report. Those amounts accounted for in proprietary or other funds are subtracted from this report for purposes of general fund balance sheet disclosure.

NOTE: See Page 10 for revolving funds and the municipality's audited financials for more information on proprietary funds, special revenue funds, or capital project funds.



MS-5

## Financial Report of the Budget - Town/City of

| Dummer |                      |
|--------|----------------------|
| 2012   | Reporting Year       |
| n/a    | Op FY Reporting Year |

| 1   | 2   | 3  | 4               |
|---|---|--|-----------------|
| Acct. #   | SOURCE OF REVENUE                         | Estimated Revenues<br>Used to Set Tax Rate | Actual Revenues |
| <b>TAXES</b>  |   |  |                 |
| 3110  | Property Taxes (commitment less overlay)  |  | 964,711         |
| 3120  | Land Use Change Taxes - General Fund      | 6,750                                      | 6,750           |
| 3121  | Land Use Change Taxes - Conservation Fund |  |                 |
| 3180  | Resident Taxes                            |  |                 |
| 3185  | Yield Taxes                               | 18,190                                     | 18,426          |
| 3186  | Payment In Lieu of Taxes                  |  |                 |
| 3187  | Excavation Tax (\$.02 cents per cu yd)    |  |                 |
| 3189  | Other Taxes                               |  |                 |
| 3190  | Interest & Penalties on Delinquent Taxes  | 4,900                                      | 7,349           |
|   | Inventory Penalties                       |  |                 |
| <b>LICENSES, PERMITS &amp; FEES</b>                                     |   |  |                 |
| 3210  | Business Licenses & Permits               |  |                 |
| 3220  | Motor Vehicle Permit Fees                 | 35,000                                     | 40,700          |
| 3230  | Building Permits                          | 110  | 130             |
| 3290  | Other Licenses, Permits & Fees            | 3,014                                      | 4,131           |
| 3311-3319   | From Federal Government                   |  |                 |
| <b>FROM STATE</b>   |   |  |                 |
| 3351  | Shared Revenues                           |  |                 |
| 3352  | Meals & Rooms Tax Distribution            | 13,608                                     | 13,606          |
| 3353  | Highway Block Grant                       | 15,543                                     | 15,543          |
| 3354  | Water Pollution Grant                     |  |                 |
| 3355  | Housing & Community Development           |  |                 |
| 3356  | State & Federal Forest Land Reimbursement |  |                 |
| 3357  | Flood Control Reimbursement               |  |                 |
| 3359  | Other (Including Railroad Tax)            | 168  |                 |
| 3379  | From Other Governments                    |  |                 |
| <b>CHARGES FOR SERVICES</b>   |   |  |                 |
| 3401-3406   | Income from Departments                   |  |                 |
| 3409  | Other Charges                             |  |                 |
| <b>MISCELLANEOUS REVENUES</b>   |   |  |                 |
| 3501  | Sale of Municipal Property                |  |                 |
| 3502  | Interest on Investments                   | 70   | 2,912           |
| 3503-3509   | Other                                     |  | 1,178           |
| <b>INTERFUND OPERATING TRANSFERS IN</b>                                 |   |  |                 |
| 3912  | From Special Revenue Funds                |  | 94,047          |
| 3913  | From Capital Projects Funds               |  |                 |
| 3914  | From Enterprise Funds                     |  |                 |
|   | Sewer - (Offset)                          |  |                 |
|   | Water - (Offset)                          |  |                 |
|   | Electric - (Offset)                       |  |                 |
|   | Airport - (Offset)                        |  |                 |
| 3915  | From Capital Reserve Funds                |  |                 |
| 3916  | From Trust & Fiduciary Funds              |  |                 |
| 3917  | Transfers from Conservation Fund          |  |                 |
| <b>OTHER FINANCING SOURCES</b>  |   |  |                 |
| 3934  | Proceeds from Long Term Bonds & Notes     |  |                 |
| Less: Proprietary Funds, Special Revenue Funds, & Capital Project Funds |   |  | 84,031          |
| <b>TOTAL GENERAL FUND REVENUE</b>                                       |   | 97,353                                     | 1,085,452       |

NOTE: NH law requires all municipalities to gross appropriate. Full disclosure of those appropriations and offsetting revenues are required on this report. Those revenues accounted for in proprietary or other funds are subtracted from this report for purposes of general fund balance sheet disclosure. See the municipality's audited financials for more information on proprietary funds, special revenue funds, or capital project funds. Also see supplemental schedule on page 10.



| General Fund Balance Sheet for Town/City of |         | Dummer            | 2012           |
|---|---------|-------------------|----------------|
| or Optional Reporting Year = n/a            |         |                   |                |
| A. ASSETS                                   | Acct. # | Beginning of Year | End of year    |
| Current assets                              | (a)     | (b)               | (c)            |
| a. Cash and equivalents                     | 1010    | 86,300            | 95,288         |
| b. Investments                              | 1030    | 227,823           | 32,975         |
| c. Restricted Assets                        |         |                   |                |
| d. Taxes receivable                         | 1080    | 56,365            | 155,608        |
| e. Tax liens receivable                     | 1110    | 17,422            | 17,801         |
| f. Accounts receivable                      | 1150    |                   |                |
| g. Due from other governments               | 1260    |                   | 18,092         |
| h. Due from other funds                     | 1310    | 7,452             | 7,003          |
| i. Other current assets                     | 1400    |                   |                |
| j. Tax deeded property (subject to resale)  | 1670    | 2,776             | 2,776          |
| <b>TOTAL ASSETS</b>                         |         | <b>398,138</b>    | <b>329,543</b> |
| B. LIABILITIES AND FUND EQUITY              | Acct. # | Beginning of Year | End of year    |
| Current liabilities                         | (a)     | (b)               | (c)            |
| a. Warrants and accounts payable            | 2020    | 4,815             | 2,839          |
| b. Compensated absences payable             | 2030    |                   |                |
| c. Contracts payable                        | 2050    |                   |                |
| d. Due to other governments                 | 2070    |                   |                |
| e. Due to school districts                  | 2075    | 274,407           | 142,144        |
| f. Due to other funds                       | 2080    |                   | 40,000         |
| g. Deferred revenue                         | 2220    |                   |                |
| h. Notes payable - Current                  | 2230    |                   |                |
| i. Bonds payable - Current                  | 2250    |                   |                |
| j. Other payables                           | 2270    |                   |                |
| <b>TOTAL CURRENT LIABILITIES</b>            |         | <b>279,222</b>    | <b>184,983</b> |
| Fund equity *                               |         |                   |                |
| a. Nonspendable Fund Balance                | 2440    | 2,776             | 2,776          |
| b. Restricted Fund Balance                  | 2450    |                   |                |
| c. Committed Fund Balance                   | 2460    |                   |                |
| d. Assigned Fund Balance                    | 2490    | 12,944            |                |
| e. Unassigned Fund Balance                  | 2530    | 103,196           | 141,784        |
| <b>TOTAL FUND EQUITY</b>                    |         | <b>118,916</b>    | <b>144,560</b> |
| <b>3. TOTAL LIABILITIES AND FUND EQUITY</b> |         | <b>398,138</b>    | <b>329,543</b> |

\*Note: To be GASB 54 compliant, the fund balance classifications have changed. See tab called Fund Balance Explanation.

**NOTE:** NH law requires all municipalities to gross appropriate, but this balance sheet only reflects the general fund.  
See the municipality's audited financials for more information on proprietary funds, special revenue, or capital project funds.

|  |   |           |             |                             |
|--|---|-----------|-------------|-----------------------------|
| MS-6   | <b>RECONCILIATION</b> (to assist in balance sheet preparation)  |           |             |                             |
|  |   |           |             |                             |
| <b>A. GENERAL FUND BALANCE SHEET RECONCILIATION</b>                                    |   |           |             |                             |
|  | Total Revenues From Page 5  | 1,085,452 |             |                             |
|  | Less Expenditures From Page 4   | 1,059,808 |             |                             |
|  | Increase (decrease)   | 25644     |             |                             |
|  |   |           |             |                             |
|  | Ending Fund Equity From Balance Sheet   | 144,560   |             | These cells should be equal |
|  | Less Beginning Fund Equity From Balance Sheet   | 118,916   |             |                             |
|  | Increase (decrease)   | 25644     |             |                             |
|  |   |           |             |                             |
| <b>B. RECONCILIATION OF SCHOOL DISTRICT LIABILITY ACCT. #2075</b>                      |   | Amount    |             |                             |
| 1.   | School district liability at beg. of year (From balance sheet Acct # 2075, column b.)                           |           | 274,407     |                             |
| 2.   | ADD: School district assessment for current year  |           | 367,144     |                             |
| 3.   | TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)  |           | 641,551     |                             |
| 4.   | SUBTRACT: Payments made to school district  |           | < 499,407 > |                             |
|  | (To balance sheet Acct # 2075, column c)  |           | 142,144     |                             |
|  |   |           |             |                             |
| <b>C. RECONCILIATION OF TAX ANTICIPATION NOTES</b>                                     |   | Amount    |             |                             |
| 1.   | Short-term (TANS) debt at beginning of year   | \$        | -           |                             |
| 2.   | ADD: New issues during current year   |           | -           |                             |
| 3.   | SUBTRACT: Issues retired during current year  | <         | - >         |                             |
| 4.   | Short-term (TANS) debt outstanding at end of year (Lines 1 + 2 - 3) (To balance sheet in Acct # 2230, column c) |           | -           |                             |
|  |   |           |             |                             |
| <b>**SAMPLE FIGURES USED FOR ILLUSTRATION. USE THE MUNICIPALITY'S ACTUAL FIGURES**</b> |   |           |             |                             |

MS-5

**OPTIONAL RECONCILIATION** *(to assist in balance sheet preparation)*

| A. USE OF OVERLAY & ALLOWANCE FOR UNCOLLECTIBLES/ABATEMENTS   | Year of this report | For Prior Levy | TOTAL  |
|---|---------------------|----------------|--------|
|   | (a)                 | (b)            | (c)    |
| 1. Overlay/Allowance for Uncollectibles/Abatements (Beginning of year) *  |                     |                | -      |
| 2. SUBTRACT: Abatements made (From pgs. 2-3 of tax collector's report)  |                     |                | -      |
| 3. SUBTRACT: Discounts (From pg. 2 of tax collector's report)   |                     |                | -      |
| 4. SUBTRACT: Refunds (Cash abatements - from treasurer or bookkeeper)   |                     |                | -      |
| 5. ESTIMATED ALLOWANCE FOR ABATEMENTS AT END OF YEAR ** (These amounts should be carried down to Section B, line2)  |                     |                | -      |
| 6. Excess of estimate (Add to revenue on page 5)  | -                   | -              | -      |
| <p>*Use overlay amount from tax rate for column (a) and use last year's balance of line 5, Allowance for abatements for column b (see your form from last year) .</p> <p>**The amount in column c will go into line 1(b) for next year's worksheet.</p> |                     |                |        |
| <b>B. TAXES/LIENS RECEIVABLE WORKSHEET</b>  | Acct. #1080         | Acct.#1110     |        |
| <i>(From pgs 2-3 of tax collector's report) &gt;</i>  | Taxes               | Liens          | TOTALS |
|   | (a)                 | (b)            | (c)    |
| 1. Uncollected, end of year   |                     |                | -      |
| 2. SUBTRACT: "Overlay" carried forward as Allowance for Abatements (from Section A above, line 5)   | ↓ -                 | ↓ -            | ↓ -    |
| 3. Receivable, end of year (To Balance Sheet Acct #1080 and 1110, column c)   | -                   | -              | -      |

**\*\*SAMPLE FIGURES USED FOR ILLUSTRATION. USE THE MUNICIPALITY'S ACTUAL FIGURES\*\***

| AMORTIZATION OF LONG-TERM DEBT (including proprietary and capital project funds) |                     |         |                    |               |                       |                                |                        |                         |                          |
|--|---------------------|---------|--------------------|---------------|-----------------------|--------------------------------|------------------------|-------------------------|--------------------------|
| Description  | Original obligation | Purpose | Annual installment | Interest rate | Date of final payment | Bonds o/s at beginning of year | Bonds issued this year | Bonds retired this year | Bonds o/s at end of year |
| (a)  | (b)                 | (c)     | (d)                | (e)           | (f)                   | (g)                            | (h)                    | (i)                     | (j)                      |
|  | \$                  |         | \$                 |               |                       | \$                             | \$                     | \$                      | \$                       |
|  |                     |         |                    |               |                       |                                |                        |                         |                          |
|  |                     |         |                    |               |                       |                                |                        |                         |                          |
|  |                     |         |                    |               |                       |                                |                        |                         |                          |
|  |                     |         |                    |               |                       |                                |                        |                         |                          |
|  |                     |         |                    |               |                       |                                |                        |                         |                          |
|  |                     |         |                    |               |                       |                                |                        |                         |                          |
|  |                     |         |                    |               |                       |                                |                        |                         |                          |
|  |                     |         |                    |               |                       |                                |                        |                         |                          |
|  |                     |         |                    |               |                       |                                |                        |                         |                          |
|  |                     |         |                    |               |                       |                                |                        |                         |                          |
|  |                     |         |                    |               |                       |                                |                        |                         |                          |
|  |                     |         |                    |               |                       |                                |                        |                         |                          |
|  |                     |         |                    |               |                       |                                |                        |                         |                          |
|  |                     |         |                    |               |                       |                                |                        |                         |                          |
| TOTAL  |                     |         |                    |               |                       |                                |                        |                         |                          |
| Remarks  |                     |         |                    |               |                       |                                |                        |                         |                          |

**Supplemental Page**  
**Revolving Funds and Conservation Funds**

Please provide information regarding revenues, expenditures, and outstanding balances for Conservation Fund and each revolving fund under RSA 31:95-d.

[illegible]



## REPORT OF LOCALLY ELECTED AUDITOR(S)

RSA 41:31-d

Municipality: Town of Dummer Audit Fiscal Year: 12/31/2012  
Type of Municipality (Town, School or Village District): Town  
Mailing Address: 75 Hill Road  
Dummer, New Hampshire 03588  
Phone #: (603) 449-2006 Fax #: (603) 449-2930 Email: townofdummer@gmail.com  
Contact: Mariann Letarte Phone: (603) 449-2006 Email: townofdummer@gmail.com

Under RSA 41:31-c 1 all municipalities shall annually, or more often as necessary, conduct an audit of the accounts of any officer or agent handling funds of the municipality. Elected auditors conducting such audits shall follow audit procedures outlined in NH Code of Administrative Rules, REV 1904 and REV 1907

This form shall be used by the locally elected auditor to conduct and report the audit required under RSA 41:31-c and 41:31-d.

In the boxes, indicate date the sections of the form were completed.

|           |                           |
|-----------|---------------------------|
| 4/11/2013 | Part 1. Financial Records |
| 4/11/2013 | Part 2. Treasurer         |
| N/A       | Part 3. Tax Collector     |
| N/A       | Part 4. Trustees          |
| N/A       | Part 5. Town Clerk        |
| N/A       | Part 6. Library           |

Parts 3 through 6 not completed as per the approved waiver.

### Locally Elected Auditor or Board of Locally Elected Auditors - Please Sign in Ink.

Under penalties of perjury, I declare that I have completed this form and to the best of my belief the information is true, correct and complete.

Date: July 15, 2013

Cham & Bell, P.C.

Prepared and signed by outside accounting firm as per the approved waiver.

FOR DRA USE ONLY



|  | <u>Yes</u> | <u>No</u> | <u>N/A</u> |
|--|------------|-----------|------------|
| 7 Does the cash balance in the general ledger match the Treasurer's reconciled bank balances?  | _____      | _____     | ✓          |
| Mariann prepares the reconciliation in QuickBooks which the treasurer then reviews.  |            |           |            |
| How often are they reconciled?   |            |           |            |
| _____ ✓ Monthly  |            |           |            |
| _____ Quarterly  |            |           |            |
| _____ Annually   |            |           |            |
| 8 Is a copy of the Treasurer's monthly bank reconciliation reports provided to the bookkeeper?   | _____      | _____     | ✓          |
| 9 Does the person who maintains the general ledger also:   |            |           |            |
| Sign (authorize) checks?   | _____      | ✓         | _____      |
| Control unused check stock?  | ✓          | _____     | _____      |
| Prepare bank reconciliations?  | ✓          | _____     | _____      |
| Handle incoming receipts?  | ✓          | _____     | _____      |
| Mariann prepares her own bank reconciliation in QuickBooks which is then reviewed by the treasurer. She also prepares the deposit which is verified by the treasurer prior to being deposited. |            |           |            |
| 10 Does the general ledger track receivable balances for:  |            |           |            |
| Property taxes?  | ✓          | _____     | _____      |
| Unredeemed taxes?  | ✓          | _____     | _____      |
| Water?   | _____      | _____     | ✓          |
| Sewer?   | _____      | _____     | ✓          |
| Other (identify): _____  | _____      | _____     | _____      |
| 11 Does the general ledger track accounts payable?   | _____      | ✓         | _____      |
| Bills are entered and paid immediately.  |            |           |            |
| 12 Are general ledger receivable balances reconciled to the Tax Collector's detail receivable lists (if applicable)?   | ✓          | _____     | _____      |
| How often?   |            |           |            |
| _____ Monthly  |            |           |            |
| _____ ✓ Quarterly  |            |           |            |
| _____ Annually   |            |           |            |
| 13 Does the general ledger system provide budget versus actual expenditure reports?  | ✓          | _____     | _____      |
| If yes, to whom are the budget versus actual reports distributed?  |            |           |            |
| Board of Selectmen and department heads  |            |           |            |

How often? Monthly or sooner if needed

Yes      No      N/A

- 14 Are general ledger adjusting journal entries made?

☒ ☐ ☐

If yes, are they approved by anyone other than the preparer?

|                          |                                     |                          |
|--------------------------|-------------------------------------|--------------------------|
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
|--------------------------|-------------------------------------|--------------------------|

Most are verbally discussed with Crane & Bell, the Town's accountants prior to recording.

Name and title of person who approves:

- 15 Are computer back-ups of the general ledger performed?

☒ ☐ ☐

How often?

Daily

☒ Weekly

Monthly

- 16 Are computer back-ups stored off site?

|                                     |                          |                          |
|-------------------------------------|--------------------------|--------------------------|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
|-------------------------------------|--------------------------|--------------------------|

If yes, where?

### At Mariann's house

Part 1. General Ledger/ MS-5, MS-25, MS-35 Testing

|  | <u>Yes</u> | <u>No</u>     | <u>N/A</u>    |
|--|------------|---------------|---------------|
| <b><u>MS-5, MS-25, or MS-35 Financial Report</u></b>   |            |               |               |
| 1 Do the following balances on the year end MS-5, MS-25, or MS-35 report match the general ledger? |            |               |               |
| General fund revenues  | <u>✓</u>   | <u>      </u> | <u>      </u> |
| General fund expenditures  | <u>✓</u>   | <u>      </u> | <u>      </u> |
| General fund balance sheet   | <u>✓</u>   | <u>      </u> | <u>      </u> |
| Other funds revenues   | <u>✓</u>   | <u>      </u> | <u>      </u> |
| Other funds expenditures   | <u>✓</u>   | <u>      </u> | <u>      </u> |
| Other funds balance sheet  | <u>✓</u>   | <u>      </u> | <u>      </u> |

If no, explain problems/discrepancies encountered:

The amounts in QuickBooks are used to prepare the MS-5 after Crane & Bell's compilation and adjustments.

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**General Ledger (and Subsidiary Ledgers)**

|   |               |               |          |
|---|---------------|---------------|----------|
| 2 Do the year end general ledger cash and investment balances match the Treasurer's bank reconciliations? | <u>      </u> | <u>      </u> | <u>✓</u> |
|---|---------------|---------------|----------|

If no, explain problems/discrepancies encountered:

Mariann prepares the reconciliations in QuickBooks. The treasurer does not prepare the reconciliation but does review the reconciliations.

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

|   |               |               |               |
|---|---------------|---------------|---------------|
| 3 Do the following year end general ledger receivable balances match the Tax Collector's year end annual MS-61 report (towns only)? |               |               |               |
| Property taxes  | <u>✓</u>      | <u>      </u> | <u>      </u> |
| Unredeemed taxes  | <u>✓</u>      | <u>      </u> | <u>      </u> |
| Water   | <u>      </u> | <u>      </u> | <u>✓</u>      |
| Sewer   | <u>      </u> | <u>      </u> | <u>✓</u>      |
| Other (describe: _____)   | <u>      </u> | <u>      </u> | <u>      </u> |

If no, explain problems/discrepancies encountered:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_



**Observations - Part 1. General Ledger & Financial Records**

Comments on procedures or areas of weakness:

Mariann, the Administrative Assistant, Town Clerk and Tax Collector prepares all deposits for the town, prepares all accounts payable and payroll payments, enters these in QuickBooks as well as performs the bank reconciliation. Although this seems like a lack of segregation of duties, steps have been taken to reduce opportunities for misappropriation. The Treasurer reviews all deposits and makes the actual deposit at the bank. The treasurer is also provided a copy of the bank reconciliation which she reviews. The selectmen review all documentation and two of them as well as the treasurer sign each check.

Recommendations:

The treasurer should be signing both the bank statement and corresponding reconciliation to verify that she has reviewed them.

General ledger section completed by:

Date: April 11, 2013

Tammy Letson, Staff Accountant  
Crane & Bell, PLLC

Part 2. Treasurer/Cash

| Questions  | Yes                                 | No                                  | N/A                                 |
|--|-------------------------------------|-------------------------------------|-------------------------------------|
| 1 Does the Treasurer maintain a cash book to track all receipt and disbursement activity for all cash accounts?  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| If no, explain: _____<br>_____<br>_____  |                                     |                                     |                                     |
| 2 Does the Treasurer's cash book document the remittances from departments and deposits to the bank?             | <input type="checkbox"/>            | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| If no, explain: _____<br>_____<br>_____  |                                     |                                     |                                     |
| 3 Does the Treasurer's cash book document vendor/payroll disbursement manifests (check run) numbers and amounts? | <input type="checkbox"/>            | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| If no, explain: _____<br>_____<br>_____  |                                     |                                     |                                     |
| 4 Do month-end cash book balances match actual bank reconciliation balances?                                     | <input type="checkbox"/>            | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| If no, explain: _____<br>_____<br>_____  |                                     |                                     |                                     |
| 5 Are monthly bank statements as of the last day of the month?   | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/>            |
| 6 Are bank reconciliations prepared each month, within a month of the statement date, for each cash account?     | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/>            |
| If no, explain: _____<br>_____<br>_____  |                                     |                                     |                                     |
| 7 Who prepares bank reconciliations?   |                                     |                                     |                                     |
| <u>Mariann Letarte</u>   | <u>Administrative Assistant</u>     |                                     |                                     |
| Name   | Title                               |                                     |                                     |
| 8 Are monthly bank reconciliations documented, signed, and retained?   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| They are documented and retained but not signed  |                                     |                                     |                                     |

Yes    No    N/A

- 9 Are monthly bank reconciliations reviewed and signed off by anyone in addition to the preparer?

They are reviewed by the treasurer but not signed off on.

If yes, by whom?

\_\_\_\_\_ ✓ \_\_\_\_\_

\_\_\_\_\_  
Name

\_\_\_\_\_  
Title

- 10 Is a copy of the monthly bank reconciliation report provided to the bookkeeper?

✓ \_\_\_\_\_

- 11 Who is authorized to transfer money between or out of the municipality's bank accounts?

Cassandra Tefft

Treasurer

\_\_\_\_\_  
Name

\_\_\_\_\_  
Title

\_\_\_\_\_  
Name

\_\_\_\_\_  
Title

\_\_\_\_\_  
Name

\_\_\_\_\_  
Title

- 12 Who has the authority to sign (authorize) checks?

Cassandra Tefft

Treasurer

\_\_\_\_\_  
Name

\_\_\_\_\_  
Title

All three selectmen

\_\_\_\_\_  
Name

\_\_\_\_\_  
Title

\_\_\_\_\_  
Name

\_\_\_\_\_  
Title

- 13 Do any signature stamps exist?

\_\_\_\_\_ ✓ \_\_\_\_\_

If yes, are they stored in a secure location?

\_\_\_\_\_ ✓ \_\_\_\_\_

Are there procedures in place for its use?

\_\_\_\_\_ ✓ \_\_\_\_\_

- 14 Is a check signing machine used?

\_\_\_\_\_ ✓ \_\_\_\_\_

If yes, is it locked and the key stored in a secure location?

\_\_\_\_\_ ✓ \_\_\_\_\_

Who has access to the signature stamp or machine?

\_\_\_\_\_

- 15 Is a log maintained to track the chronological sequence of all check numbers issued and voided?

✓ \_\_\_\_\_

- 16 Who is responsible for making bank deposits? Is there a delegation of authority for each (RSA 41:29, VI)?

Cassandra Tefft

Treasurer

\_\_\_\_\_  
Name

\_\_\_\_\_  
Title

\_\_\_\_\_  
Name

\_\_\_\_\_  
Title

\_\_\_\_\_  
Name

\_\_\_\_\_  
Title

|  | Yes                      | No | N/A                       |
|--|--------------------------|----|---------------------------|
| 17 Are undeposited receipts held in a secure location?   | ✓                        |    |                           |
| 18 Does the Treasurer reconcile total annual Tax Collector receipt remittances (turnovers) to the Tax Collector's records?<br>(if applicable)<br>Is that documented? |                          | ✓  |                           |
| 19 Does the Treasurer reconcile total annual Town Clerk receipt remittances (turnovers) to the Town Clerk's records?<br>(towns only)<br>Is that documented?          |                          | ✓  |                           |
| 20 Does the Treasurer reconcile total annual governing body receipt remittances (turnovers) to their records?<br><br>Is that documented?                             |                          | ✓  |                           |
| 21 Has the municipality adopted (and annually updated) an investment policy in accordance with RSA 41:9, VII?  |                          | ✓  |                           |
| 22 Document other non-general fund cash accounts maintained by the Treasurer (e.g., conservation commission, police revolving, celebration accounts, etc.)           | ✓                        |    |                           |
| Account Name   | Who authorizes payments? |    | Reported in general fund? |
| Pontook Dam PDIP   | Selectmen                |    | Yes                       |
|  |                          |    |                           |
|  |                          |    |                           |

Part 2. Treasurer/Cash Testing

Yes    No    N/A

Year End Bank Reconciliations

Obtain year-end documented bank reconciliations and test the following:

Answers to the following are based on the reconciliation prepared by Mariann, Admin Asst

- 1

Do "balances per bank" match actual bank statement balances?

✓
- 2

Do "deposits in transit" appear on the following month's bank statement?

✓
- If no, explain: \_\_\_\_\_

\_\_\_\_\_
- 3

Were "deposits in transit" posted as receipts in the year-end general ledger cash accounts?

✓
- 4

Do "outstanding checks" match a detail list of actual outstanding checks?

✓
- 5

Is the last outstanding check posted as a disbursement in the year-end general ledger cash account?

✓
- 6

Are other reconciling items appropriately documented?

✓

Explain other reconciling items: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Cash Book

- 7

Do year-end balances in the cash book match the actual bank statement reconciliations?

✓
- 8

Trace two vendor and two payroll disbursement entries in cash book to actual "orders" (manifests) signed by the majority of the governing body (e.g., Board of Selectmen, Village Commissioners, School Board)

|         | Date of Order | Order Number | Amount      | Traced to<br>Approved Order<br>(Manifest)? |
|---------|---------------|--------------|-------------|--|
| Vendor  | 2/20/2012     | 4940         | \$ 2,215.25 | Yes  |
| Vendor  | 11/26/2012    | 5429         | \$ 450.93   | Yes  |
| Payroll | 6/4/2012      | 5113         | \$ 279.84   | Yes  |
| Payroll | 0910/12       | 5276         | \$ 283.64   | Yes  |



- 9 Trace three deposit entries in cash book to actual bank statement deposits and to corresponding departmental remittances.

| Date of Deposit  | Amount              | Traced to Actual Bank Statement deposit? |
|------------------|---------------------|--|
| <u>5/7/2012</u>  | <u>\$ 4,226.98</u>  | <u>Yes</u>                               |
| <u>7/25/2012</u> | <u>\$ 2,243.95</u>  | <u>Yes</u>                               |
| <u>12/9/2012</u> | <u>\$ 20,118.15</u> | <u>Yes</u>                               |

**Other Bank Accounts**

- 10 For "other non-general fund" cash accounts (see question 22 on page 3), select three months of bank statements.

|  | <u>Yes</u> | <u>No</u>     | <u>N/A</u>    |
|--|------------|---------------|---------------|
| Do all year end general ledger cash balances match corresponding bank reconciliations? | <u>✓</u>   | <u>      </u> | <u>      </u> |

Select a random sample of five disbursements from the general ledger and trace to supporting vendor invoices.

The only transactions during the year was the earning of interest and transfer of money between accounts. Transfers can be traced to corresponding statements.

| <u>Date</u>       | <u>Check Number</u> | <u>Vendor</u>     | <u>Amount</u>     |
|-------------------|---------------------|-------------------|-------------------|
| <u>          </u> | <u>          </u>   | <u>          </u> | <u>          </u> |
| <u>          </u> | <u>          </u>   | <u>          </u> | <u>          </u> |
| <u>          </u> | <u>          </u>   | <u>          </u> | <u>          </u> |
| <u>          </u> | <u>          </u>   | <u>          </u> | <u>          </u> |

**Observations - Part 2. Treasurer**

Comments on procedures or areas of weakness:

The treasurer does not maintain a cash book nor does she prepare bank reconciliations. She does review every check, deposit and bank reconciliation prepared by the administrative assistant. She is provided the check book balance and detail upon request as well as seeing it in the monthly reconciliations. As an employee of the bank the town has its checking account with she also has easy access to the bank activity if needed.

Recommendations:

Treasurer section completed by:      Date:      April 11, 2013

Tammy Letson, Staff Accountant  
Crane & Bell, PLLC

TAX COLLECTOR'S REPORT

For the Municipality of DUMMER Year Ending 12/31/2013

DEBITS

| UNCOLLECTED TAXES AT THE BEGINNING OF THE YEAR* |       | LEVY FOR YEAR   | PRIOR LEVIES  |             |         |
|---|-------|-----------------|---------------|-------------|---------|
|   |       | 2013            | 2012          | 2011        | 2010+   |
| Property Taxes                                  | #3110 | XXXXXX          | \$ 155,648.35 | \$ 1,201.31 | \$ 0.00 |
| Resident Taxes                                  | #3180 | XXXXXX          | \$ 0.00       | \$ 0.00     | \$ 0.00 |
| Land Use Change Taxes                           | #3120 | XXXXXX          | \$ 0.00       | \$ 0.00     | \$ 0.00 |
| Timber Yield Taxes                              | #3185 | XXXXXX          | \$ 0.00       | \$ 0.00     | \$ 0.00 |
| Excavation Tax @ \$.02/yd                       | #3187 | XXXXXX          | \$ 0.00       | \$ 0.00     | \$ 0.00 |
| Utility Charges                                 | #3189 | XXXXXX          | \$ 0.00       | \$ 0.00     | \$ 0.00 |
| Betterment Taxes                                |       | XXXXXX          | \$ 0.00       | \$ 0.00     | \$ 0.00 |
| Prior Years' Credits Balance**                  |       | ( \$ 312.79 )   |               |             |         |
| This Year's New Credits                         |       | ( \$ 2,978.31 ) |               |             |         |

TAXES COMMITTED THIS FISCAL YEAR

|                           |       |               |         |
|---------------------------|-------|---------------|---------|
| Property Taxes            | #3110 | \$ 985,257.00 | \$ 0.00 |
| Resident Taxes            | #3180 | \$ 0.00       | \$ 0.00 |
| Land Use Change Taxes     | #3120 | \$ 0.00       | \$ 0.00 |
| Timber Yield Taxes        | #3185 | \$ 10,231.04  | \$ 0.00 |
| Excavation Tax @ \$.02/yd | #3187 | \$ 0.00       | \$ 0.00 |
| Utility Charges           | #3189 | \$ 0.00       | \$ 0.00 |
| Betterment Taxes          |       | \$ 0.00       | \$ 0.00 |
|                           |       |               |         |

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OVERPAYMENT REFUNDS

|                           |       |               |               |             |         |
|---------------------------|-------|---------------|---------------|-------------|---------|
| Property Taxes            | #3110 |               |               |             |         |
| Resident Taxes            | #3180 |               |               |             |         |
| Land Use Change           | #3120 |               |               |             |         |
| Yield Taxes               | #3185 |               |               |             |         |
| Excavation Tax @ \$.02/yd | #3187 |               |               |             |         |
| Credits Refunded          |       | \$ 0.00       | \$ 0.00       | \$ 0.00     | \$ 0.00 |
| Interest - Late Tax       | #3190 | \$ 295.96     | \$ 2,833.70   | \$ 76.94    | \$ 0.00 |
| Resident Tax Penalty      | #3190 | \$ 0.00       | \$ 0.00       | \$ 0.00     | \$ 0.00 |
| TOTAL DEBITS              |       | \$ 992,492.90 | \$ 158,482.05 | \$ 1,278.25 | \$ 0.00 |

\*This amount should be the same as the last year's ending balance. If not, please explain.

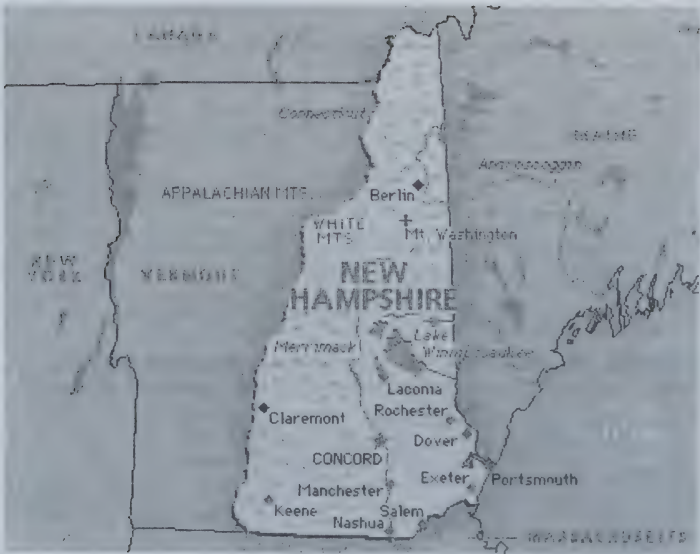
\*\*Enter as a negative. This is the amount of this year's taxes pre-paid last year as authorized by RSA 80:52-a.

\*\*The amount is already included in the warrant and therefore in line #3110 as a positive amount for this year's levy.

NH DEPARTMENT OF REVENUE ADMINISTRATION  
MUNICIPAL SERVICES DIVISION  
P.O. BOX 487, CONCORD, NH 03302-0487  
(603)271-3397

**6560 · Payroll Expenses**

|                               |                 |
|-------------------------------|-----------------|
| Bachand, Dennis               | 145.35          |
| Bacon, Donald                 | 1,952.30        |
| Belanger, Julie S             | 235.25          |
| Biggart, Nina L               | 136.75          |
| Corriveau, Roger A            | 156.75          |
| Labbe, Diane C                | 153.00          |
| Lachance, Sarah               | 22.95           |
| Letarte, Mariann C.           | 2,688.15        |
| Ouellette, Laura L            | 145.45          |
| Tefft, Cassandra              | 114.75          |
| QuickBooks Payroll Service    | 206.41          |
| Total 6560 · Payroll Expenses | <u>5,957.11</u> |



**4600 · Conservation**

**4611 · Conservation Administration**

|  |                       |                      |
|--|-----------------------|----------------------|
|  | North Country Council | <u>396.08</u>        |
| Total 4611 · Conservation Administration |                       | <u>396.08</u>        |
| Total 4600 · Conservation                |                       | <u><u>396.08</u></u> |



**4910 · Interfund Operating Transfers**

**4915 · Trans. to Capital Reserve Funds**

**4915.01 · Road Cap Reserve Fund**

|                                       |                  |
|---------------------------------------|------------------|
|                                       | <u>15,000.00</u> |
| Total 4915.01 · Road Cap Reserve Fund | 15,000.00        |

**4915.03 · Truck Cap Reserve Fund**

|  |                  |
|--|------------------|
|  | <u>15,000.00</u> |
| Total 4915.03 · Truck Cap Reserve Fund | 15,000.00        |

**4915.04 · Bridge Capital Reserve**

|  |                  |
|--|------------------|
|  | <u>15,000.00</u> |
| Total 4915.04 · Bridge Capital Reserve | <u>15,000.00</u> |

|  |                         |
|--|-------------------------|
| Total 4915 · Trans. to Capital Reserve Funds | <u><u>45,000.00</u></u> |
|--|-------------------------|



4500 · Culture & Recreation

4520 · Parks & Recreation

Milan, Town of 500.00

Total 4520 · Parks & Recreation 500.00

4550 · Library

Belanger, Julie S 3,357.44

Dummer Public Library 7,995.00

Fairpoint Communications, Inc. 556.61

First National Bank Omaha 228.53

Great North Woods Container 276.00

ITech Consulting 70.00

Ouellette, Laura L 2,035.55

PSNH 434.92

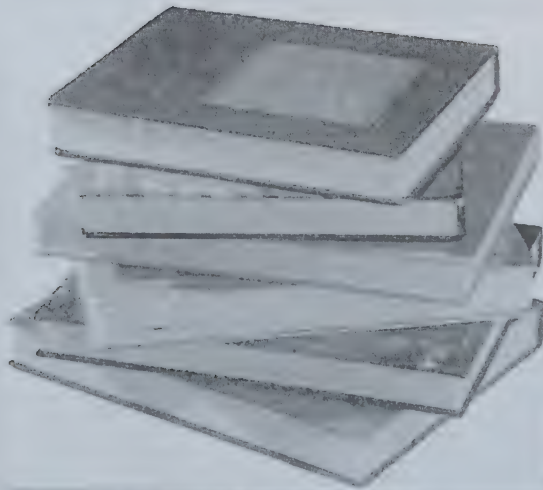
Rymes Propane & Oil 685.40

Sue Solar 36.06

-7,995.00

Total 4550 · Library 7,680.51

Total 4500 · Culture & Recreation 8,180.51



**4400 · Health**

**4415 · Health Agencies & Hospitals**

Northern Health Services 309.00

Total 4415 · Health Agencies & Hospitals 309.00

Total 4400 · Health 309.00

**4440 · Welfare**

**4442 · Direct Assistance**

Brian Nelson 75.00

Berlin IGA 30.00

Total 4442 · Direct Assistance 105.00

**4446 · Appropriations**

North Country Elder Program 300.00

Total 4446 · Appropriations 300.00

Total 4440 · Welfare 405.00



**4320 · Sanitation**

**4323 · Solid Waste Collection**

|                                     |                  |
|-------------------------------------|------------------|
| Milan Excavating Inc.               | 36,010.44        |
| Total 4323 · Solid Waste Collection | <u>36,010.44</u> |

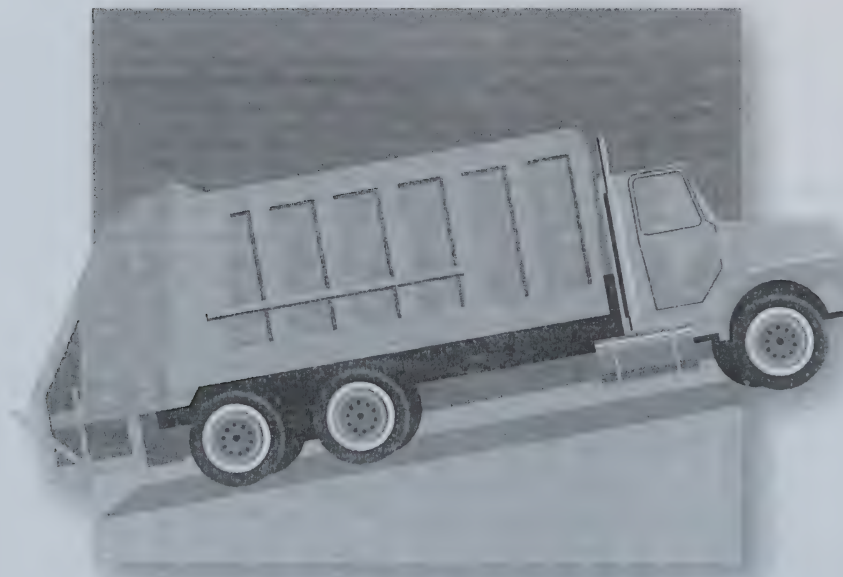
**4324 · Solid Waste Disposal**

|                                   |                  |
|-----------------------------------|------------------|
| AVRRDD                            | 4,001.62         |
| AVRRDD Mt.Carberry Landfill       | 13,428.40        |
| Total 4324 · Solid Waste Disposal | <u>17,430.02</u> |

**4325 · Solid Waste Clean-up**

|                                   |               |
|-----------------------------------|---------------|
| Public Works Dept. City of Berlin | 149.30        |
| Total 4325 · Solid Waste Clean-up | <u>149.30</u> |

|                         |                         |
|-------------------------|-------------------------|
| Total 4320 · Sanitation | <u><u>53,589.76</u></u> |
|-------------------------|-------------------------|



**4300 · Highways & Streets****4311 · Administration**

|             |           |
|-------------|-----------|
| HealthTrust | 19,755.18 |
|-------------|-----------|

|                             |           |
|-----------------------------|-----------|
| Total 4311 · Administration | 19,755.18 |
|-----------------------------|-----------|

**4312 · Highway Maintenance**

|               |           |
|---------------|-----------|
| Bacon, Donald | 20,865.16 |
|---------------|-----------|

|              |          |
|--------------|----------|
| Cargill Inc. | 2,238.50 |
|--------------|----------|

|                          |        |
|--------------------------|--------|
| Gagne & Sons Logging Co. | 997.50 |
|--------------------------|--------|

|                   |           |
|-------------------|-----------|
| Mason Enterprises | 30,080.00 |
|-------------------|-----------|

|                       |        |
|-----------------------|--------|
| Pike Industries, Inc. | 146.30 |
|-----------------------|--------|

|              |          |
|--------------|----------|
| White, David | 1,700.00 |
|--------------|----------|

|                                  |           |
|----------------------------------|-----------|
| Total 4312 · Highway Maintenance | 56,027.46 |
|----------------------------------|-----------|

**4313 · Bridges**

|                                       |           |
|---------------------------------------|-----------|
| Quantum Construction Consultants, Inc | 12,906.09 |
|---------------------------------------|-----------|

|                      |           |
|----------------------|-----------|
| Total 4313 · Bridges | 12,906.09 |
|----------------------|-----------|

**4314 · Fuel**

|                     |          |
|---------------------|----------|
| Rymes Propane & Oil | 7,707.38 |
|---------------------|----------|

|                   |          |
|-------------------|----------|
| Total 4314 · Fuel | 7,707.38 |
|-------------------|----------|

**4315 · General Highway**

|             |        |
|-------------|--------|
| Airgas East | 333.19 |
|-------------|--------|

|               |           |
|---------------|-----------|
| Bacon, Donald | 16,136.45 |
|---------------|-----------|

|                    |        |
|--------------------|--------|
| Berlin Spring Inc. | 711.54 |
|--------------------|--------|

|                           |        |
|---------------------------|--------|
| First National Bank Omaha | 422.49 |
|---------------------------|--------|

|                          |          |
|--------------------------|----------|
| Howard P. Fairfield, LLC | 2,860.43 |
|--------------------------|----------|

|                 |        |
|-----------------|--------|
| Labonville, Inc | 612.93 |
|-----------------|--------|

|                    |        |
|--------------------|--------|
| Milan Luncheonette | 205.00 |
|--------------------|--------|

|                           |          |
|---------------------------|----------|
| Mountain Tire Corporation | 1,014.50 |
|---------------------------|----------|

|                                       |        |
|---------------------------------------|--------|
| New Hampshire Correctional Industries | 174.69 |
|---------------------------------------|--------|

|                  |          |
|------------------|----------|
| Sanel Auto Parts | 2,119.39 |
|------------------|----------|

|           |        |
|-----------|--------|
| SOLUTIONS | 956.40 |
|-----------|--------|

|                              |           |
|------------------------------|-----------|
| Total 4315 · General Highway | 25,547.01 |
|------------------------------|-----------|

|                                 |            |
|---------------------------------|------------|
| Total 4300 · Highways & Streets | 121,943.12 |
|---------------------------------|------------|

**4200 · Public Safety****4215 · Ambulance**

|               |          |
|---------------|----------|
| M&D Ambulance | 3,400.00 |
|---------------|----------|

|                        |          |
|------------------------|----------|
| Total 4215 · Ambulance | 3,400.00 |
|------------------------|----------|

**4220 · Fire****4220.1 · Fire Assistance**

|                  |       |
|------------------|-------|
| Cordwell, Eugene | 71.17 |
|------------------|-------|

|                    |       |
|--------------------|-------|
| Dandeneau, Michael | 37.89 |
|--------------------|-------|

|                  |        |
|------------------|--------|
| Donovan Peter J. | 257.50 |
|------------------|--------|

|             |      |
|-------------|------|
| Gords Store | 7.00 |
|-------------|------|

|                |        |
|----------------|--------|
| Milan, Town of | 344.90 |
|----------------|--------|

|                   |       |
|-------------------|-------|
| William Maddelena | 54.84 |
|-------------------|-------|

|                                |        |
|--------------------------------|--------|
| Total 4220.1 · Fire Assistance | 773.30 |
|--------------------------------|--------|

**4220 · Fire - Other**

|                       |           |
|-----------------------|-----------|
| Milan Fire Department | 21,000.00 |
|-----------------------|-----------|

|                   |        |
|-------------------|--------|
| NES Fire & Safety | 109.00 |
|-------------------|--------|

|                           |           |
|---------------------------|-----------|
| Total 4220 · Fire - Other | 21,109.00 |
|---------------------------|-----------|

|                   |           |
|-------------------|-----------|
| Total 4220 · Fire | 21,882.30 |
|-------------------|-----------|

**4240 · Building Inspector**

|                 |        |
|-----------------|--------|
| Montelin, James | 312.10 |
|-----------------|--------|

|                                 |        |
|---------------------------------|--------|
| Total 4240 · Building Inspector | 312.10 |
|---------------------------------|--------|

**4290 · Emergency Management**

|                                    |          |
|------------------------------------|----------|
| Ossipee Mountain Electronics, Inc. | 1,783.78 |
|------------------------------------|----------|

|              |        |
|--------------|--------|
| Labbe, Diane | 300.00 |
|--------------|--------|

|                                   |          |
|-----------------------------------|----------|
| Total 4290 · Emergency Management | 2,083.78 |
|-----------------------------------|----------|

**4299 · Other Public Safety, Communic**

|                |        |
|----------------|--------|
| Laura Ouelette | 136.50 |
|----------------|--------|

|  |        |
|--|--------|
| Total 4299 · Other Public Safety, Communic | 136.50 |
|--|--------|

|                            |           |
|----------------------------|-----------|
| Total 4200 · Public Safety | 27,814.68 |
|----------------------------|-----------|





**4196 · Insurance**

**4196.01 · Workers' Compensation**

Primex

1,494.00

Total 4196.01 · Workers' Compensation

1,494.00

**4196.04 · Liability**

Primex

2,389.00

Total 4196.04 · Liability

2,389.00

Total 4196 · Insurance

3,883.00

**4197 · Advertising & Regional Assoc**

New Hampshire Municipal Assoc.

659.40

Total 4197 · Advertising & Regional Assoc

659.40

Total 4100 · General Government

133,875.05

|   | Name                           | Amount    |
|---|--------------------------------|-----------|
| <b>4194 · General Government Building</b> |                                |           |
|   | Biggart, Nina                  | 300.38    |
|   | Fairpoint Communications, Inc. | 1,856.41  |
|   | First National Bank Omaha      | 2,228.98  |
|   | Holt, L. Diane                 | 180.00    |
|   | Howard P. Fairfield, LLC       | 2,931.17  |
|   | Jacques Pelletier              | 324.00    |
|   | Letarte, Mariann               | 3,297.34  |
|   | Mackensen & Company, Inc       | 1,668.36  |
|   | Mike Mortensen                 | 175.00    |
|   | MRM Builders, LLC              | 2,015.00  |
|   | NH Department of Labor         | 50.00     |
|   | Ouellette, Laura L             | 225.00    |
|   | PSNH                           | 2,202.65  |
|   | Rymes Propane & Oil            | 6,888.37  |
|   | Soldano Electric               | 75.76     |
|   | Tefft, Cassandra A             | 811.20    |
|   | The Daily Sun                  | 40.00     |
|   | White Mountain Lumber Company  | 288.05    |
|   |                                | 453.10    |
| Total 4194 · General Government Building  |                                | 26,010.77 |
| <b>4195 · Cemeteries</b>                  |                                |           |
|   | Biggart, Nina L                | 2,628.80  |
|   | Laura Ouelette                 | 257.45    |
|   | NORMANDEAU                     | 2,500.00  |
|   | White Mountain Lumber Company  | 223.20    |
| Total 4195 · Cemeteries                   |                                | 5,609.45  |

|  | Name                            | Amount   |
|--|---------------------------------|----------|
| <b>4140 · Election, Registration, VS</b> |                                 |          |
|  | Bachand, Dennis                 | 100.00   |
|  | Campbell, Ruth                  | 110.00   |
|  | Corriveau, Arlene               | 189.47   |
|  | Corriveau, Roger                | 20.00    |
|  | Marcia Hanson                   | 100.00   |
|  | Hanson, Robert.                 | 100.00   |
|  | Holt, L. Diane                  | 100.00   |
|  | Labbe, Diane                    | 45.00    |
|  | Moynihan, Wayne T               | 100.00   |
|  | Rodney Labbe                    | 20.00    |
|  | The Daily Sun                   | 364.36   |
|  | Ursula Forsythe                 | 170.00   |
|  | Wentworth Allen                 | 100.00   |
| Total 4140 · Election, Registration, VS  |                                 | 1,518.83 |
| <b>4150 · Financial Administration</b>   |                                 |          |
|  | Crane & Bell                    | 8,600.00 |
| Total 4150 · Financial Administration    |                                 | 8,600.00 |
| <b>4152 · Revaluation of Property</b>    |                                 |          |
|  | Avitar Associates of N.E. Inc.  | 9,310.61 |
| Total 4152 · Revaluation of Property     |                                 | 9,310.61 |
| <b>4153 · Legal Expenses</b>             |                                 |          |
|  | Gardner Fulton & Waugh P.L.L.C. | 4,330.01 |
| Total 4153 · Legal Expenses              |                                 | 4,330.01 |
| <b>4191 · Planning &amp; Zoning</b>      |                                 |          |
|  | Croteau, Oneil                  | 100.00   |
|  | Gagne, Frederick                | 100.00   |
|  | Labbe, Diane                    | 100.00   |
|  | Miller, Christopher             | 100.00   |
|  | The Daily Sun                   | 192.16   |
| Total 4191 · Planning & Zoning           |                                 | 592.16   |

|                                       | <u>Name</u>                               | <u>Amount</u> |
|---------------------------------------|---|---------------|
| <b>4100 · General Government</b>      |   |               |
| <b>4130 · Executive</b>               |   |               |
| <b>4134 · Administration</b>          |   |               |
|                                       | HealthTrust                               | 19,755.18     |
| Total 4134 · Administration           |   | 19,755.18     |
| <b>4131 · Town Officers' Expenses</b> |   |               |
|                                       | Coriveau, Arlene                          | 60.00         |
|                                       | Department of Agriculture, Markets & Food | 51.00         |
|                                       | Dube, Lynn                                | 146.90        |
|                                       | Eichlers Cabinet Sales & Service          | 545.00        |
|                                       | Glidden, Stephanie                        | 35.00         |
|                                       | Holt, L. Diane                            | 240.00        |
|                                       | Labbe, Jesse                              | 144.00        |
|                                       | NH City & Town Clerk's Assoc.             | 40.00         |
|                                       | NH Dept. of State                         | 90.00         |
|                                       | NH Tax Collectors' Association            | 20.00         |
|                                       | NHTCA                                     | 65.00         |
|                                       | Pitney Bowes                              | 1,349.59      |
|                                       | Porter Office Machines Corp.              | 1,244.90      |
|                                       | Postmaster, Town of Milan                 | 56.00         |
|                                       | Quill                                     | 1,252.19      |
|                                       | Seventh Street Graphics                   | 1,357.98      |
|                                       | Staples Credit Plan                       | 2,021.87      |
|                                       | The Daily Sun                             | 212.00        |
|                                       | White Mountain Lumber Company             | 103.21        |
| Total 4131 · Town Officers' Expenses  |   | 9,034.64      |
| <b>4132 · Computers</b>               |   |               |
|                                       | Avitar Associates of N.E. Inc.            | 1,871.00      |
| Total 4132 · Computers                |   | 1,871.00      |
| <b>4133 · Executive Wages</b>         |   |               |
|                                       | Bachand., Dennis                          | 1,900.00      |
|                                       | Coriveau, Roger A                         | 1,900.00      |
|                                       | Labbe, Diane C                            | 2,000.00      |
|                                       | Lachance, Sarah                           | 300.00        |
|                                       | Letarte, Mariann C.                       | 35,100.00     |
|                                       | Tefft, Cassandra                          | 1,500.00      |
| Total 4133 · Executive Wages          |   | 42,700.00     |
| Total 4130 · Executive                |   | 73,360.82     |

# RECIEPTS



TAX COLLECTOR'S REPORT

For the Municipality of DUMMER Year Ending 12/31/2013

DEBITS

| UNREDEEMED & EXECUTED<br>LIENS      | 2013    | PRIOR LEVIES |              |             |
|-------------------------------------|---------|--------------|--------------|-------------|
|                                     |         | 2012         | 2011         | 2010+       |
| Unredeemed Liens Beginning of FY    |         | \$ 0.00      | \$ 9,795.54  | \$ 8,005.30 |
| Liens Executed During FY            | \$ 0.00 | \$ 20,752.28 | \$ 0.00      | \$ 0.00     |
| Unredeemed Elderly Liens Beg. of FY |         | \$ 0.00      | \$ 0.00      | \$ 0.00     |
| Elderly Liens Executed During FY    | \$ 0.00 | \$ 0.00      | \$ 0.00      | \$ 0.00     |
| Interest & Costs Collected          | \$ 0.00 | \$ 714.31    | \$ 711.85    | \$ 1,383.25 |
|                                     |         |              |              |             |
|                                     |         |              |              |             |
| TOTAL LIEN DEBITS                   | \$ 0.00 | \$ 21,466.59 | \$ 10,507.39 | \$ 9,388.55 |

CREDITS

| REMITTED TO TREASURER              |       | 2013    | PRIOR LEVIES |              |             |
|------------------------------------|-------|---------|--------------|--------------|-------------|
|                                    |       |         | 2012         | 2011         | 2010+       |
| Redemptions                        |       | \$ 0.00 | \$ 7,410.29  | \$ 1,551.61  | \$ 4,917.75 |
| Interest & Costs Collected         | #3190 | \$ 0.00 | \$ 714.31    | \$ 711.85    | \$ 1,383.25 |
| Abatements of Unredeemed Liens     |       | \$ 0.00 | \$ 0.00      | \$ 0.00      | \$ 0.00     |
| Liens Deeded to Municipality       |       | \$ 0.00 | \$ 0.00      | \$ 0.00      | \$ 0.00     |
|                                    |       |         |              |              |             |
| Unredeemed Liens End of FY         | #1110 | \$ 0.00 | \$ 13,341.99 | \$ 8,243.93  | \$ 3,087.55 |
| Unredeemed Elderly Liens End of FY |       | \$ 0.00 | \$ 0.00      | \$ 0.00      | \$ 0.00     |
| TOTAL LIEN CREDITS                 |       | \$ 0.00 | \$ 21,466.59 | \$ 10,507.39 | \$ 9,388.55 |

Does your municipality commit taxes on a semi-annual basis (RSA 76:15-a)? yes

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

TAX COLLECTOR'S SIGNATURE Mariann Letarte DATE 1/2/14  
Mariann Letarte

TAX COLLECTOR'S REPORT

For the Municipality of DUMMER Year Ending 12/31/2013

CREDITS

| REMITTED TO TREASURER               | LEVY FOR YEAR<br>2013 | PRIOR LEVIES  |           |         |
|-------------------------------------|-----------------------|---------------|-----------|---------|
|                                     |                       | 2012          | 2011      | 2010+   |
| Property Taxes                      | \$ 810,919.42         | \$ 136,652.77 | \$ 237.15 | \$ 0.00 |
| Resident Taxes                      | \$ 0.00               | \$ 0.00       | \$ 0.00   | \$ 0.00 |
| Land Use Change Taxes               | \$ 0.00               | \$ 0.00       | \$ 0.00   | \$ 0.00 |
| Timber Yield Taxes                  | \$ 10,231.04          | \$ 0.00       | \$ 0.00   | \$ 0.00 |
| Interest & Penalties                | \$ 295.96             | \$ 2,833.70   | \$ 76.94  | \$ 0.00 |
| Excavation Tax @ \$.02/yd           | \$ 0.00               | \$ 0.00       | \$ 0.00   | \$ 0.00 |
| Utility Charges                     | \$ 0.00               | \$ 0.00       | \$ 0.00   | \$ 0.00 |
| Converted To Liens (Principal only) | \$ 0.00               | \$ 18,404.35  | \$ 624.16 | \$ 0.00 |
| Betterment Taxes                    | \$ 0.00               | \$ 0.00       | \$ 0.00   | \$ 0.00 |
| Discounts Allowed                   | \$ 0.00               | \$ 0.00       | \$ 0.00   | \$ 0.00 |
| Prior Year Overpayments Assigned    | (\$ 25.31)            |               |           |         |

ABATEMENTS MADE

|                           |         |           |           |         |
|---------------------------|---------|-----------|-----------|---------|
| Property Taxes            | \$ 0.00 | \$ 589.00 | \$ 340.00 | \$ 0.00 |
| Resident Taxes            | \$ 0.00 | \$ 0.00   | \$ 0.00   | \$ 0.00 |
| Land Use Change Taxes     | \$ 0.00 | \$ 0.00   | \$ 0.00   | \$ 0.00 |
| Timber Yield Taxes        | \$ 0.00 | \$ 0.00   | \$ 0.00   | \$ 0.00 |
| Excavation Tax @ \$.02/yd | \$ 0.00 | \$ 0.00   | \$ 0.00   | \$ 0.00 |
| Utility Charges           | \$ 0.00 | \$ 0.00   | \$ 0.00   | \$ 0.00 |
| Betterment Taxes          | \$ 0.00 | \$ 0.00   | \$ 0.00   | \$ 0.00 |
|                           |         |           |           |         |
| CURRENT LEVY DEEDED       | \$ 0.00 | \$ 0.00   | \$ 0.00   | \$ 0.00 |

UNCOLLECTED TAXES -- END OF YEAR #1080

|                              |               |               |             |         |
|------------------------------|---------------|---------------|-------------|---------|
| Property Taxes               | \$ 174,337.58 | \$ 2.23       | \$ 0.00     | \$ 0.00 |
| Resident Taxes               | \$ 0.00       | \$ 0.00       | \$ 0.00     | \$ 0.00 |
| Land Use Change Taxes        | \$ 0.00       | \$ 0.00       | \$ 0.00     | \$ 0.00 |
| Timber Yield Taxes           | \$ 0.00       | \$ 0.00       | \$ 0.00     | \$ 0.00 |
| Excavation Tax @ \$.02/yd    | \$ 0.00       | \$ 0.00       | \$ 0.00     | \$ 0.00 |
| Utility Charges              | \$ 0.00       | \$ 0.00       | \$ 0.00     | \$ 0.00 |
| Betterment Taxes             | \$ 0.00       | \$ 0.00       | \$ 0.00     | \$ 0.00 |
|                              |               |               |             |         |
| Property Tax Credit Balance* | (\$ 3,265.79) | XXXXXX        | XXXXXX      | XXXXXX  |
| TOTAL CREDITS                | \$ 992,492.90 | \$ 158,482.05 | \$ 1,278.25 | \$ 0.00 |

\*Enter as a negative. This is the amount of taxes pre-paid for next year as authorized by RSA 80:52-a.  
(Be sure to indicate a positive amount in the Property Taxes actually remitted to the treasurer.)

# Dummer Town Clerk

## Deposit Journal

Deposit Dates from : 01/01/13 to 12/31/13

### Tender Summary

| Dummer Drawer  | Tender            | Amount            |
|----------------|-------------------|-------------------|
|                | CASH              | \$2,948.00        |
|                | CHECKS            | (289) \$76,289.06 |
|                | TRAVELER'S CHECKS | \$0.00            |
| Deposit Total: |                   | \$79,237.06       |

### Activity Summary

| MOTOR VEHICLE          | Count | State Amt | Municipal Amt |
|------------------------|-------|-----------|---------------|
| BOAT - NEW             | 1     | \$0.00    | \$5.00        |
| BOAT -RENEWAL          | 5     | \$0.00    | \$38.00       |
| NEW                    | 18    | \$0.00    | \$2,419.00    |
| RENEWAL                | 399   | \$0.00    | \$38,846.00   |
| STATE-ONLY RENEWAL     | 9     | \$0.00    | \$850.50      |
| TRANSFER               | 10    | \$0.00    | \$1,030.50    |
| VOID - SAME DAY/TELLER | 2     | \$0.00    | \$-119.70     |
| Sub Total:             |       | \$0.00    | \$43,089.30   |
| DOG LICENSES           | Count | State Amt | Municipal Amt |
| LICENSE NEW            | 4     | \$0.00    | \$21.50       |
| LICENSE RENEWAL        | 28    | \$0.00    | \$221.50      |
| VOID - SAME DAY/TELLER | 2     | \$0.00    | \$-27.50      |
| Sub Total:             |       | \$0.00    | \$215.50      |
| TOWN CLERK SERVICES    | Count | State Amt | Municipal Amt |
| BUILDING PERMIT        | 9     | \$0.00    | \$90.00       |
| DUMP FEE TIRE          | 3     | \$0.00    | \$30.00       |
| DUMP PERMITS           | 26    | \$0.00    | \$390.00      |
| MISCELLANEOUS          | 25    | \$0.00    | \$35,096.26   |
| PISTOL PERMITS         | 12    | \$0.00    | \$120.00      |
| TAX INFO               | 3     | \$0.00    | \$6.00        |
| TOWN HALL RENTAL       | 7     | \$0.00    | \$200.00      |
| Sub Total:             |       | \$0.00    | \$35,932.26   |
| WRITE OFF              | Count | State Amt | Municipal Amt |
| ADMIN                  | 1     | \$0.00    | \$0.00        |
| Sub Total:             |       | \$0.00    | \$0.00        |
| Total:                 |       | \$0.00    | \$79,237.06   |
| Grand Total:           |       |           | \$79,237.06   |

### Fees Summary

| Fee                            | Count | Amount      |
|--------------------------------|-------|-------------|
| AGENT FEE                      | 393   | \$982.50    |
| APPLICATION FEE                | 21    | \$42.00     |
| BOAT AGENT FEE                 | 6     | \$9.00      |
| BOAT CLERK FEE                 | 6     | \$6.00      |
| BOAT FEE                       | 6     | \$48.00     |
| BUILDING PERMITS               | 9     | \$90.00     |
| CLERK FEE                      | 425   | \$425.00    |
| DOG LATR FEE                   | 0     | \$0.00      |
| DOG LICENSE FEE GROUP          | 4     | \$72.00     |
| DOG LICENSE FEE SENIOR         | 8     | \$12.00     |
| DOG LICENSE FEE SPAYED/NEUTERE | 17    | \$68.00     |
| DOG LICENSE FEE UNALTERED      | 1     | \$6.50      |
| DOG OVERPOPULATION FEE         | 22    | \$44.00     |
| DOG STATE LICENSE FEE          | 26    | \$13.00     |
| DUMP PERMITS                   | 26    | \$390.00    |
| DUMP TIRE FEE                  | 3     | \$30.00     |
| MISCELLANEOUS FEE              | 25    | \$35,096.26 |
| PERMIT FEE                     | 430   | \$41,526.80 |
| PISTOL PERMITS                 | 12    | \$120.00    |
| TAX REQUEST                    | 3     | \$6.00      |
| TOWN HALL RENTAL               | 7     | \$200.00    |
| TRANSFER FEE                   | 10    | \$50.00     |
| Grand Total:                   |       | \$79,237.06 |

# Dummer Town Clerk

## Account Summary for Fee Transactions

Deposit Dates from : 01/01/13 to 12/31/13

| Account Name                    | Account Number | Fee Summary                     | Count | Amount      | Debit Amt | Credit Amt  |
|---------------------------------|----------------|---------------------------------|-------|-------------|-----------|-------------|
| BUILDING PERMIT                 | 3230           | BUILDING PERMITS                | 9     | \$500.00    | \$0.00    | \$500.00    |
|                                 |                | AGENT FEE                       | 391   | \$982.50    |           |             |
|                                 |                | APPLICATION FEE                 | 21    | \$42.00     |           |             |
|                                 |                | BOAT AGENT FEE                  | 6     | \$9.00      |           |             |
|                                 |                | BOAT CLERK FEE                  | 6     | \$6.00      |           |             |
|                                 |                | BOAT FEE                        | 6     | \$48.00     |           |             |
|                                 |                | CLERK FEE                       | 425   | \$425.00    |           |             |
|                                 |                | PERMIT FEE                      | 430   | \$41,326.80 |           |             |
|                                 |                | TRANSFER FEE                    | 10    | \$50.00     |           |             |
|                                 |                | Account Total:                  | 1,297 | \$43,089.30 | \$119.70  | \$43,209.00 |
| OTHER LICENSES, PERMIT AND FEES | 3290           | DOG LATE FEE                    | 0     | \$0.00      |           |             |
|                                 |                | DOG LICENSE FEE GROUP           | 4     | \$72.00     |           |             |
|                                 |                | DOG LICENSE FEE SENIOR          | 8     | \$12.00     |           |             |
|                                 |                | DOG LICENSE FEE SPAYED/NEUTERED | 17    | \$68.00     |           |             |
|                                 |                | DOG LICENSE FEE UNALTERED       | 1     | \$6.30      |           |             |
|                                 |                | DOG OVERPOPULATION FEE          | 22    | \$44.00     |           |             |
|                                 |                | DOG STATE LICENSE FEE           | 26    | \$11.00     |           |             |
|                                 |                | DUMP PERMITS                    | 2     | \$90.00     |           |             |
|                                 |                | DUMP FEE                        | 3     | \$30.00     |           |             |
|                                 |                | MISCELLANEOUS FEE               | 25    | \$35,096.26 |           |             |
|                                 |                | PISTOL PERMITS                  | 12    | \$120.00    |           |             |
|                                 |                | TAX REQUEST                     | 3     | \$6.00      |           |             |
|                                 |                | TOWN HALL RENTAL                | 7     | \$200.00    |           |             |
|                                 |                | Account Total:                  | 154   | \$36,057.76 | \$27.50   | \$36,085.26 |
|                                 |                | Grand Total:                    | 1,460 | \$79,237.06 | \$147.20  | \$79,384.26 |

Submitted by: Margaret Lattante  
Date: 1/21/14

Library Report for 2013

The Dummer Public Library is open on Mondays and Thursdays from 3:00-7:00 with Children’s Story Hour on the first Saturday of each month at 9:30 am. The library has over 5,000 books as well as audio books, videos, periodicals, and other items of interest. We are a member of the NH State Library Interlibrary Loan System through which patrons can borrow books and other items from the huge selection of materials available throughout the state at participating libraries. Our Library has a computer with wireless internet connection and a printer/photocopier/fax/scanner for community use.

For the majority of the year the library was run by Jules Belanger. Jules did a fabulous job of updating and organizing the library. In August we were sad to see her go, but wished her luck in her future endeavors.

Laura Ouellette was hired in August to replace Jules. We have been very busy. We have received many donations of books (thank you to those who have donated), we have once again implemented the children’s story hour, we offer the occasional basic computer and internet lessons, and we are preparing for the upcoming Ebook kickoff.

Ebooks are digital books that can be read on a Kindle, Ipad, Ipod, Computer, Smartphone, Nook, and various other electronic devices. Your public library is a member of a statewide consortium where you'll find thousands of audiobooks and eBooks to borrow. This service can be used from home or anywhere you have access to the Internet. There are never any late fees. There are over 5,000 books in the State ebook system to choose from including the latest releases. We will be advertising when this is available to the citizens of Dummer. At that time help will be available at the library to set up your device and help you get started.

The Friends of Dummer Public Library continued their tradition of the annual Harvest Soup Supper which was again a huge success. Thank you to everyone who cooked the delicious soups, stews, chilis, breads, and desserts. Thank you to everyone who came for supper. And a very special thank you to Ed Solar who washed all those dishes.... again!!

In 2013 we saw a 54% rise in the number of patrons using the Dummer Library. We also saw a 200% rise in the number of patrons using the interlibrary loan system. We hope to see this trend continue.

|  |  |
|--|--|
| 2012 Patron visits: 185                | 2013 Patron visits: 285                |
| 2012 items checked out: 360            | 2013 items checked out: 272            |
| 2012 Interlibrary loan usage: 13 items | 2013 Interlibrary loan usage: 39 items |



Thank you once again to our trustees, volunteers, and friends of the Library. Thank you to those who have donated time, money, and books; and to our community for being supportive of our little library.

**Dummer Public Library**

**2014 Proposed Budget**

|                             |  |
|-----------------------------|--|
| Salary                      | \$5,130.00 ((52 weeks X 8)+(10 mo. X 1)+(6weeks X 5hr)=456X 11.25) |
| Heat                        | \$1,500.00   |
| Electricity                 | \$600.00   |
| Building Maintenance        | (Town)   |
| Phone                       | \$600.00   |
| Internet                    | (donated by Argent)  |
| Insurance                   | (Town)   |
| Summer Reading Program      | \$250.00   |
| Misc. Exp. (books/supplies) | \$600.00   |
| Ebook program               | (donated by Friends of Dummer Public Library)                      |
| <b>Total</b>                | <b>\$8,680.00</b>  |

**Town Of Dummer**  
**Report of the Trustees of Trust Funds**  
**For the Calendar Year Ending December 31, 2013**

| First Deposit               | Name of Fund                      | Purpose of Fund | How Invested     | PRINCIPAL                 |                               |                     | INCOME                    |            |                      |                     | TOTAL              |                     |
|-----------------------------|-----------------------------------|-----------------|------------------|---------------------------|-------------------------------|---------------------|---------------------------|------------|----------------------|---------------------|--------------------|---------------------|
|                             |                                   |                 |                  | Balance Beginning of Year | Additions- Withdraw Gain-Loss | Balance End of Year | Balance Beginning of Year | Net Income | Expended During Year | Balance End of Year | Principal & Income | Ending Market Value |
| PERPETUAL CARE              |                                   |                 |                  |                           |                               |                     |                           |            |                      |                     |                    |                     |
| 1932- 2008                  | Cemetery                          | Cemetery Minc   | Common TF        | 22,663.82                 | 345.99                        | 23,009.81           | 8,891.15                  | 665.99     | 0.00                 | 9,557.14            | 32,566.95          | 35,365.83           |
| Total Perpetual Care        |                                   |                 |                  | 22,663.82                 | 345.99                        | 23,009.81           | 8,891.15                  | 665.99     | 0.00                 | 9,557.14            | 32,566.95          | 35,365.83           |
| LIBRARY                     |                                   |                 |                  |                           |                               |                     |                           |            |                      |                     |                    |                     |
| 2001                        | Erma Enman Library Trust          | Library         | Common TF        | 1,019.03                  | 13.34                         | 1,032.37            | 198.01                    | 25.70      | 0.00                 | 223.71              | 1,256.08           | 1,364.03            |
| Total Library               |                                   |                 |                  | 1,019.03                  | 13.34                         | 1,032.37            | 198.01                    | 25.70      | 0.00                 | 223.71              | 1,256.08           | 1,364.03            |
| SCHOLARSHIP                 |                                   |                 |                  |                           |                               |                     |                           |            |                      |                     |                    |                     |
| 2006                        | Jennifer Leigh Solar Whalen Trust | Scholarship     | American Century | 21,575.69                 | 2,369.33                      | 23,945.02           | 1,583.96                  | 434.29     | 0.00                 | 2,018.25            | 25,963.27          | 31,676.74           |
| Total Scholarship           |                                   |                 |                  | 21,575.69                 | 2,369.33                      | 23,945.02           | 1,583.96                  | 434.29     | 0.00                 | 2,018.25            | 25,963.27          | 31,676.74           |
| TOWN CAPITAL RESERVES       |                                   |                 |                  |                           |                               |                     |                           |            |                      |                     |                    |                     |
| 2012                        | Road Capital Reserve Fund         | Roads           | Common CRF       | 30,205.24                 | 14,316.02                     | 44,521.26           | 152.06                    | 346.69     | 0.00                 | 498.75              | 45,020.01          | 45,233.96           |
| 2000                        | Bridge Cap Reserve Fund           | Bridges         | Common CRF       | 90,285.84                 | 12,941.34                     | 103,227.18          | 1,020.03                  | 1,441.45   | 0.00                 | 2,061.48            | 105,288.66         | 105,789.03          |
| 1999                        | Road Cap Reserve Fund             | Roads           | Common CRF       | 0.00                      | 0.00                          | 0.00                | 0.00                      | 0.00       | 0.00                 | 0.00                | 0.00               | 0.00                |
| 1998                        | Truck Cap Reserve                 | Truck           | Common CRF       | 50,981.87                 | 13,828.96                     | 64,810.83           | 970.10                    | 592.85     | 0.00                 | 1,562.95            | 66,373.78          | 66,689.21           |
| Total Town Capital Reserves |                                   |                 |                  | 171,472.95                | 41,086.32                     | 212,559.27          | 2,142.19                  | 1,980.99   | 0.00                 | 4,123.18            | 216,682.45         | 217,712.20          |
| TUITION                     |                                   |                 |                  |                           |                               |                     |                           |            |                      |                     |                    |                     |
| 2003                        | Tuition Expendable Trust          | Tuition         | Common CRF       | 152,361.58                | -3,498.46                     | 148,863.12          | 2,748.31                  | 1,768.09   | 0.00                 | 4,516.40            | 153,379.52         | 154,108.45          |
| Total Tuition               |                                   |                 |                  | 152,361.58                | -3,498.46                     | 148,863.12          | 2,748.31                  | 1,768.09   | 0.00                 | 4,516.40            | 153,379.52         | 154,108.45          |
| GRAND TOTALS:               |                                   |                 |                  | 369,093.07                | 40,316.52                     | 409,409.59          | 15,563.62                 | 4,875.06   | 0.00                 | 20,438.68           | 429,848.27         | 440,227.25          |



**Milan & Dummer Ambulance Service**  
**Serving The Towns Of Milan And Dummer New Hampshire**  
P.O. Box 173 \* 20 Bridge Street \* Milan NH 03588 \* 603-449-3407



**Milan & Dummer Ambulance Service 2013 Annual Report**

The past few years have been rocky for Milan & Dummer Ambulance Service, and 2013 was no exception. A decline in membership, and inactivity from those who remained took a toll on the service. While some calls for service were answered, a vast majority went unanswered and went to mutual aid. This, coupled with no billing for those calls that were answered, had put significant financial strain on the service. In December 2013, Nicholas Santy, NR-Paramedic, was appointed by the ambulance board to head the service, and is charged with the services recovery.

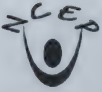
Currently, the service has 15 members, representing all levels of Emergency Medical Services certification from Emergency Medical Responder to Paramedic. There are also several more being trained in an Emergency Medical Responder program being hosted by Gorham EMS, and will be joining the service upon receiving their certification and licensure. The current membership is eager to respond to calls and serve the residents of the towns of Milan & Dummer. This being said, there is a lack of much needed equipment, such as radios and pagers, which are needed for staff to be able to respond to incidents. This is being addressed and staff should be receiving their equipment in the coming weeks.

While there is a long road ahead for Milan & Dummer Service, the future looks bright. With a dedicated crew and a proactive director, the service will progress and improve as time goes on.

Respectfully submitted,

Nicholas Santy, NR-Paramedic  
Director, Milan & Dummer Ambulance

*Serving the residents and visitors of the communities of Milan and Dummer*



# North Country Elder Programs

Senior Meals/Senior Centers ~ Adult Day Services ~ ServiceLink

Tri-County Community Action Program, Inc.

January 2, 2014

Town of Dummer  
Attn: Board of Selectmen  
75 Hill Road  
Dummer, NH 03588

Dear Board of Selectmen:

On behalf of North Country Elder Programs, I would like to respectfully request funding in the amount of \$300.00 for the Senior Meals Program to be included in the upcoming Town of Dummer budget process.

During the time period of July 1, 2012 to June 30, 2013 (Fiscal Year 2013) we served Dummer residents 300 congregate meals and 453 home delivered meals. The Senior Meals Program in Fiscal Year 2013 prepared and served 132,163 meals county-wide to senior citizens in need of nutritional assistance.

The current need in Dummer for senior meals services is evident and is likely to continue on the same trend as the population continues to age and require nutritional assistance. The many benefits received by the residents of Dummer is one of socialization and personal growth as participants at the congregate site receive not only a hot, nutritious meal, but opportunities to interact with their peers through volunteering, social activities and one on one contact. On the flip-side, home-bound individuals receive nutritious meals delivered directly to their home by the Meals on Wheels delivery team, and oftentimes, it is the participants only contact with the community. It is, therefore, vital that the needs of this frail population be met with support from their local friends and neighbors.

The Town of Dummer's past support for the meals-on-wheels community-based program has been greatly appreciated and I welcome your questions and comments pertaining to this request for funding. Please call the administrative offices at 752-3010, Monday through Friday, and I'd be glad to speak with you.

Again, thank you for your consideration and past support.

Respectfully,

Patricia Stolte, Director  
North Country Elder Programs

# TRI-COUNTY COMMUNITY ACTION PROGRAM Inc.

Serving Coos, Carroll & Grafton Counties

30 Exchange Street, Berlin, NH 03570 • (603) 752-7001 • Toll Free: 1-800-552-4617 • Fax: (603) 752-7607  
Website: <http://www.tccap.org> • E-mail: [admin@tccap.org](mailto:admin@tccap.org)  
Executive Director: Lawrence M. Kelly

November 14, 2013

Dummer Selectmen  
Attn: Diane Labbe  
75 Hill Road  
Dummer, NH 03588


Dear Selectman:

Tri-County Community Action is requesting **\$875.00** in funding from the Town of Dummer to help support its Community Contact Program. Community Contact is the field services arm of the Tri-County CAP. Our purpose is to assist low-income, elderly and handicapped persons to solve problems and meet their physical and financial needs. We accomplish this by providing information, counseling, referrals, budget counseling, guidance and organizational assistance and by effectively linking households with CAP assistance programs and using community resources.

Below is a breakdown of assistance that the CAP Community Contact office provided to Dummer residents over the last year:

|                               | <u>HOUSEHOLDS</u> | <u>DOLLAR AMOUNTS</u> |                  |  |
|-------------------------------|-------------------|-----------------------|------------------|--|
| Fuel Assistance 2012-2013     | 16                | \$                    | 12,723.00        |  |
| Electric Assistance 2012-2013 | 10                | \$                    | 5,002.00         |  |
| <b>TOTAL</b>                  | <b>26</b>         | <b>\$</b>             | <b>17,725.00</b> |  |

---

|  |  |  |                                     |  |
|--|--|--|-------------------------------------|--|
| Weatherization<br>(603) 752-7105                             | Administration<br>(603) 752-7001                         |  | Community Contact<br>(603) 752-3248 | Energy Programs<br>(603) 752-7100                      |
| Big Brothers/Big Sisters<br>(603) 752-7770<br>(877) 905-4573 | Youth Alternatives/<br>Court Diversion<br>(603) 752-1672 |  | R S V P<br>(603) 752-4103           | Housing, Economic &<br>Community Dev<br>(603) 752-7001 |

Community Contact provides necessary services for the less fortunate citizens in our communities, who would otherwise have to seek help from the town. We are depending upon funding from your town and neighboring communities countywide. The local funds are combined with the Community Services Block Grant, Fuel Assistance and NH Emergency Shelter Grant, Homeless Program and FEMA. We also are the conduit through which the USDA Surplus food gets distributed to food pantries throughout Coos County in order to serve our residents.

If you have any questions, please don't hesitate to give me a call at 752-3248.

Sincerely,

  
Cindy Baillargeon

Berlin Community Contact Manager



# **TREASURER'S REPORT**

**January 1, 2013 - December 31, 2013**

| <u>Fund</u>               | <u>Balance</u><br><u>01/01/2013</u> | <u>Interest</u><br><u>Income</u> | <u>Receipts</u>     | <u>Payments</u>     | <u>Balance</u><br><u>12/31/2013</u> |
|---------------------------|-------------------------------------|----------------------------------|---------------------|---------------------|-------------------------------------|
| General Fund Account      |                                     |                                  |                     |                     |                                     |
| January 31, 2013          | 198,020.56                          | 6.37                             | 109,740.26          | 181,216.77          |                                     |
| February 28, 2013         |                                     | 4.41                             | 29,036.53           | 69,832.71           |                                     |
| March 31, 2013            |                                     | 2.11                             | 9,024.40            | 76,943.62           |                                     |
| April 30, 2013            |                                     | 0.49                             | 42,106.54           | 30,709.05           |                                     |
| May 31, 2013              |                                     | 1.19                             | 68,473.87           | 93,223.64           |                                     |
| June 30, 2013             |                                     | 3.87                             | 142,874.48          | 33,363.12           |                                     |
| July 31, 2013             |                                     | 4.38                             | 311,880.95          | 324,477.27          |                                     |
| August 31, 2013           |                                     | 3.68                             | 27,256.37           | 51,341.08           |                                     |
| September 30, 2013        |                                     | 3.76                             | 37,735.10           | 13,760.90           |                                     |
| October 31, 2013          |                                     | 1.42                             | 27,350.00           | 114,412.61          |                                     |
| November 30, 2013         |                                     | 0.76                             | 38,596.17           | 19,053.31           |                                     |
| December 31, 2013         |                                     | 4.84                             | 512,160.96          | 285,767.75          |                                     |
| <b>Total General Fund</b> | <u>198,020.56</u>                   | <u>37.28</u>                     | <u>1,356,235.63</u> | <u>1,294,101.83</u> | <u>260,191.64</u>                   |

Respectfully submitted,

Cassandra M. Tefft  
Treasurer

**TREASURER'S REPORT**  
**January 1, 2013 - December 31, 2013**

| <b><u>Fund</u></b>               | <b><u>Balance</u></b><br><b><u>01/01/2013</u></b> | <b><u>Interest</u></b><br><b><u>Income</u></b> | <b><u>Receipts</u></b> | <b><u>Payments</u></b> | <b><u>Balance</u></b><br><b><u>12/31/2013</u></b> |
|----------------------------------|---|--|------------------------|------------------------|---|
| General Fund Account             | 198,020.56  | 37.28  | 1,356,235.63           | 1,294,101.83           | 260,191.64  |
| General Fund (NH Public Deposit) | 32,975.39   | 39.51  | 300,000.00             | 280,000.00             | 53,014.90   |
| Pontook Fund (NH Public Deposit) | 61,171.21   | 65.37  | 140,000.00             | 0.00                   | 201,236.58 *                                      |
| <b>Total All Funds</b>           | <b>292,167.16</b>                                 | <b>142.16</b>                                  | <b>1,796,235.63</b>    | <b>1,574,101.83</b>    | <b>514,443.12</b>                                 |

\* \$140,000 paid back in full 2013

Respectfully submitted,

Cassandra M. Tefft  
Treasurer

## Supervisors of the Checklist Report:

We are coming into a year of multiple elections. We wanted to inform you of what we do and the part we play in Town, State, and National elections. The Supervisors of the Checklist are responsible for registering voters and maintaining the voter checklist. We have a checklist of all registered voters and their party affiliation. We are responsible for keeping this checklist up to date as it is a legal document subject to review by election officials. The Supervisors meet prior to elections to add and/or correct the checklist. These sessions are public and notices are posted at the Town Hall and West Dummer along with the checklist for you to review. Notice of these sessions are also published in the local paper. Party changes may be accepted at these sessions and this would be posted in the notice, if applicable. You can call Town Hall prior to any election to find out the date and time of the sessions. We attend all elections to check voters in and we work collaboratively with the Ballot Clerks, Town Clerk and Moderator to make sure every voter and vote is counted.

We would like to thank all the residents of Dummer for their cooperation with the new "Voter ID Law". We have been 100% compliant.

Every election is critical to your future and the future of this Town. Every resident who votes is making a difference. Voting is a way of letting your voice be heard. We hope that you will exercise your right to vote in the coming year. Maybe you will consider putting your name on a ballot. See you at the polls!

Ruth Campbell, Arlene Corriveau and Diane Holt

## ANDROSCOGGIN VALLEY REGIONAL REFUSE DISPOSAL DISTRICT

### 2013 ANNUAL REPORT OF DISTRICT ACTIVITIES

For 2013, no assessments were made to the member municipalities for the District Budget. A surplus of \$249,975.68 from the 2012 budget was used to reduce apportionments with the net assessment for each member municipality being covered by the Mt. Carberry Landfill Budget. In addition, there will be no assessments to the member communities for the 2014 Budget.

Our Materials Recycling Facility processed a total of 1,574.59 tons of recyclables, for the period January 1, 2013 through December 31, 2013, representing \$205,407.46 of marketing income to the District.

For calendar year 2013, our Transfer Station received 2,449 deliveries from District residents for a total of 559.47 tons of bulky waste and construction and demolition debris. In addition, our 324 commercial accounts delivered 288.58 tons of bulky waste and construction and demolition debris and 227.14 tons of wood. Recycling at the Transfer Station consisted of 1,040.77 tons of wood that was processed through a grinder, 171.82 tons of scrap metal; 405.06 tons of leaf and yard waste and 200 tons of brush which was chipped with the District owned chipper. In addition, 259 refrigerators/air conditioners; 128 propane tanks; 5,605 tires; 15,883 feet of fluorescent bulbs; 300 fluorescent U tubes and HID lamps; 301 pounds of ballasts and 74.46 tons of electronics were recycled. We also received 1,070 gallons of waste oil from our residents which was used in our waste oil furnace to heat the recycling center. Transfer Station recycling income totaled \$30,309.40. The District owns and operates the Recycling Center and Transfer Station.

Election of officers was held at the District Annual Meeting in April 2013: Linda Cushman of Jefferson was re-elected Chairman; Ray Aube of Randolph was re-elected Vice Chairman and Clara Grover of Errol was re-elected Secretary-Treasurer. Other District Representatives are: Raymond Holt of Dummer, Yves Zornio of Gorham, Michael Rozek of Berlin, Paul Grenier for the Coos County Unincorporated Places, Richard Lamontagne of Milan, Michael Phillips of Northumberland and George Bennett of Stark.

In June, the District conducted its twenty-second annual Household Hazardous Waste Collection Day. The collection was held at the District Transfer Station with 287 households participating. The project was funded through the District Household Hazardous Waste Fund with a \$25,000 payment from the Mt. Carberry Landfill Budget. No assessment was made to the District communities. In addition, a grant from the State of New Hampshire reimbursed the District at \$0.171 per capita. The next Household Hazardous Waste Collection Day will be held Saturday, June 7, 2014 at the District Transfer Station.

2013 was the eleventh year of operations for the AVRDD Mt. Carberry Landfill. Since purchasing the landfill in December 2002, no assessments have been made to the District municipalities for Mt. Carberry Landfill operations, with income raised through landfill tipping fees covering operating expenses. The landfill is operated, under contract with the District, by Cianbro Corp.

Respectfully submitted,

*Sharon E. Gauthier*

Sharon E. Gauthier  
Executive Director





## The Senate of the State of New Hampshire

107 North Main Street, Concord, N.H. 03301-4951

### Report from Your North Country Senator Jeff Woodburn

Dear Constituent,

It is an honor to serve as your State Senator representing District 1, which includes 58 northern, rural communities encompassing 27 percent of the state's landmass. It is a region larger than two states and 77 foreign countries, containing fewer than a twenty people per square mile.

The North Country, including the White Mountains region, has a uniquely different culture, landscape, economy, and history from the rest of the state. It is my focus to ensure that State government understands this and doesn't forget us. Our needs, challenges, and opportunities are different. At the top of my priority list is stabilizing our fragile economy while improving the quality of life for our people. This means expanding Medicaid for low-wage workers and rural hospitals, increasing the minimum wage, and opposing the Northern Pass project.

In the Senate, my goal has been to be practical and to work with everyone to get results for our region. To this end, I am proud to be the chamber's most independent member and recognized by Business NH magazine as one of the most influential members. But voting is only a part of my work; in the tradition of my mentor, the late Executive Councilor Ray Burton, I have been accessible and available to my constituents, holding town hall meetings, office hours, and tours for state leaders. I have tried when possible and appropriate to bend State government to meet the needs of rural people and rural communities.

I love being the voice for the North Country and am constantly inspired by the people and places that make our beloved home so special.

Be in touch if I can be of assistance to you or your community.

Regards,  
Jeff Woodburn  
North Country Senator

524 Faraway Road, Dalton, NH 03598  
Jeff.Woodburn@leg.state.nh.us  
603.259.6878 mobile number  
603.271.3073 office



## Wayne Moynihan, State Representative

Coos County District #2, Dummer, Milan, Northumberland/Groveton, Stark

Greetings to my fellow citizens in Coos County District 2:

Please take just a moment to review this brief report from me to you.

I have completed my first year as your Representative to the New Hampshire House of Representatives, and I continue to be most grateful for the opportunity and privilege of being your agent in the state legislature.

During the year 2013, the legislature was in session from January 2, 2013 through June 2013. Approximately 1000 proposals were presented for legislation. In addition to my general legislative duties, I serve as the Vice Chairman of the House Committee on Environment and Agriculture. This Committee is responsible for determining the House policy on matters involving solid waste, farms, food, and environmental issues. I also was a member of NH delegations to national conferences in May, August and November. This first year of the two year session was primarily focused on determining the content of the state budget for the years 2014-2015. The Total budget is 11.2 billion dollars. There is a 72 million dollar surplus from the budget that ended on July 1, 2013.

Your thoughts and preferences are important to me. I trust that you all know that you may contact me at any time with your views or with questions. If at any time you confront problems with an agency of your state government, I would be happy to discuss the matter with you, and intercede when, where, and if I can be helpful. I was able to assist several constituents during 2013. I invite you to contact me.

Very truly yours,  
Wayne



138 Plain Road, Dummer, NH 03588  
Phone 449- 2058

[wayne.moynihan@leg.state.nh.us](mailto:wayne.moynihan@leg.state.nh.us)





DEPARTMENT OF STATE  
DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT DEATH REPORT  
01/01/2013 - 12/31/2013  
--DUMMER, NH --

| Decedent's Name           | Death Date | Death Place | Father's/Parent's Name | Mother's/Parent's Name Prior to First Marriage/Civil Union | Military |
|---------------------------|------------|-------------|------------------------|--|----------|
| HOLT, ALTA                | 04/07/2013 | BERLIN      | CAMPBELL, HERBERT      | CAMPBELL, DELLA  | N        |
| GLOVER, LARRY             | 10/09/2013 | DUMMER      | GLOVER, CLAYSON        | JACKSON, JENNIE  | Y        |
| Total number of records 2 |            |             |                        |  |          |

DEPARTMENT OF STATE  
DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT BIRTH REPORT  
01/01/2013-12/31/2013  
--DUMMER--

| Child's Name               | Birth Date | Birth Place | Father's/Partner's Name | Mother's Name  | Total number of records |
|----------------------------|------------|-------------|-------------------------|----------------|-------------------------|
| WALTERS, BRYER CHRISTOPHER | 05/13/2013 | BERLIN, NH  | WALTERS JR, CHRISTOPHER | PETRIE, HOLLIE | 1                       |

Annual Report  
Of The  
**SCHOOL OFFICIALS**  
*OF THE SCHOOL DISTRICT OF*  
Dummer, New Hampshire  
*FOR THE*  
*Fiscal Year Ending June 30, 2013*

# Officers

| <u>OFFICE</u> | <u>NAME</u>                 | <u>Term Expires</u> |
|---------------|-----------------------------|---------------------|
| MODERATOR     | Bradford Wyman              | 2016                |
| CLERK         | Arlene Corriveau            | 2016                |
| TREASURER     | William Letarte (appointed) | 2014                |
| SCHOOL BOARD  | Laura Ouellette (resigned)  | 2016                |
|               | Hollie Petrie (appointed)   | 2014                |
|               | Susan Solar                 | 2014                |
|               | Mariann Letarte (resigned)  | 2015                |
|               | John Holt (appointed)       | 2014                |
| AUDITORS      | Bradford Wyman              | 2014                |
|               | David Dubey (appointed)     | 2015                |

School Administrative Unit No. 20  
 123 Main Street  
 Gorham, NH 03581  
 (603) 466-3632  
 Fax (603) 466-3870  
[www.sau20.org](http://www.sau20.org)

SUPERINTENDENT OF SCHOOLS  
 Paul Bousquet

CERTIFIED BUSINESS ADMINISTRATOR  
 Pauline Plourde

CO-DIRECTOR OF SPECIAL SERVICES  
 Steven D. Gordon

**SCHOOL WARRANT  
THE STATE OF NEW HAMPSHIRE**

To the inhabitants of the School District in the Town of Dummer qualified to vote in District affairs:

You are hereby notified to meet at the Town Hall in said District on the **11<sup>th</sup> of March 2014** from 11:00 AM to 7:00 PM to act by ballot upon Articles 1 through 5 for the election of officers and at 6:00 pm in the evening to act upon Articles 6 through 12.

**ARTICLES 1-5:**

1. To choose a treasurer for the ensuing two (2) years.
2. To choose one auditor for a two (2) year term.
3. To choose a member of the school board for the ensuing three (3) years.
4. To choose a member of the school board for the ensuing two (2) years.
5. To choose a member of the school board for the ensuing one (1) year.

**ARTICLES 6-12:**

6. To hear the reports of agents, auditors and officers heretofore chosen and pass any vote relating thereto.
7. To set the salaries of the school board, school district treasurer, auditors, truant officer, census taker, and moderator as listed:

|                                   |               |
|-----------------------------------|---------------|
| School Board Chair                | \$500.00      |
| School Board (2)                  | \$400.00 each |
| Treasurer                         | \$250.00      |
| Clerk                             | \$ 25.00      |
| Moderator                         | \$ 25.00      |
| Auditor (2)                       | \$ 30.00 each |
| Truant Officer                    | \$ 20.00      |
| Census Taker                      | \$ 50.00      |
| (Recommended by the School Board) |               |
8. To see if the District will vote to raise and appropriate the sum of **\$549,411** for the support of schools, for the payment of salaries for school district officers and agents, and for the payment of the statutory obligations of the District. (Recommended by the School Board)

9. To see if the District will vote to raise and appropriate the sum of **\$3,500.00** for the operation of the Federal and Private Grants. (Recommended by the School Board.)

10. Shall the school district accept the provisions of RSA 195-A (as amended) providing for the continuation of an Authorized Regional Enrollment Agreement (AREA) for the school located in Milan to serve the following grades K-6 (may include Pre-K) from the school district of Dummer in accordance with the provisions of the plan on file with the district clerk? *The AREA agreement shall be valid for a minimum of 10 years. The current AREA will expire on June 2015. (Ballot vote; majority vote required)*

Yes \_\_\_\_\_ No \_\_\_\_\_

11. To see if the District will vote to ask the previously chosen cooperative planning committee to discontinue investigating the advisability of forming a cooperative school district with neighboring school districts. (Advisory Non-Binding Article.)

12. To transact any other business that may legally come before this meeting.

Given under our hands at said Dummer this 3<sup>rd</sup> day of February 2014.

John Holt  
Hollie Petrie  
Susan Solar  
**DUMMER SCHOOL BOARD**

## 2014 MS-26 Budget Summary

|                          | FY2014               | FY2015               | Variance              |
|--------------------------|----------------------|----------------------|-----------------------|
| Operating Budget         | \$ 591,348.00        | \$ 549,411.00        | \$ (41,937.00)        |
| Special Warrant Articles | 3,500.00             | 3,500.00             | -                     |
| <b>Total Budget</b>      | <b>\$ 594,848.00</b> | <b>\$ 552,911.00</b> | <b>\$ (41,937.00)</b> |
| Revenues                 | \$ 3,600.00          | \$ 3,625.00          | \$ 25.00              |
| Fund Balance             | 82,389.00            | 60,000.00            | (22,389.00)           |
| State Education Tax      | 74,382.00            | 74,725.00            | 343.00                |
| State Education Grant    | 119,493.00           | 88,600.00            | (30,893.00)           |
| <b>Total Reductions</b>  | <b>\$ 279,864.00</b> | <b>\$ 226,950.00</b> | <b>\$ (52,914.00)</b> |
| Local Taxes              | \$ 314,984.00        | \$ 325,961.00        | \$ 10,977.00          |





# Dummer Proposed Budget FY2015

| General                  | FY13-Bdgt           | FY13-Actual         | FY14-Bdgt           | FY15-Prop.          | Diff                 | %Diff         |
|--------------------------|---------------------|---------------------|---------------------|---------------------|----------------------|---------------|
| Regular Education        | \$500,461.00        | \$417,595.13        | \$435,972.00        | \$388,939.00        | (\$47,033.00)        | -10.79%       |
| Special Education        | \$180.00            | \$70.99             | \$500.00            | \$5,500.00          | \$5,000.00           | 1000.00%      |
| Other Education          | \$375.00            | \$232.00            | \$400.00            | \$400.00            | \$0.00               | 0.00%         |
| Student Support Services | \$13,882.00         | \$7,146.53          | \$12,040.00         | \$8,180.00          | (\$3,860.00)         | -32.06%       |
| School Board             | \$27,054.00         | \$25,666.54         | \$28,296.00         | \$32,752.00         | \$4,456.00           | 15.75%        |
| Transportation           | \$90,196.00         | \$87,004.45         | \$114,140.00        | \$113,640.00        | (\$500.00)           | -0.44%        |
| CRF/ETF Transfers        | \$3,500.00          | \$0.00              | \$3,500.00          | \$3,500.00          | \$0.00               | 0.00%         |
| <b>GRAND TOTAL</b>       | <b>\$649,345.00</b> | <b>\$551,412.06</b> | <b>\$594,848.00</b> | <b>\$552,911.00</b> | <b>(\$41,937.00)</b> | <b>-7.05%</b> |

## 2014-2015 Student Projections

| Tuition      | FY14-Bdgt | FY15-Prop. | Change    |
|--------------|-----------|------------|-----------|
| Kindergarten | 2         | 3          | 1         |
| Elementary   | 14        | 14         | 0         |
| Middle       | 3         | 1          | -2        |
| High         | 15        | 12         | -3        |
|              | <b>34</b> | <b>30</b>  | <b>-4</b> |

|                            |                         |                 |               |
|----------------------------|-------------------------|-----------------|---------------|
| <b>Kindergarten</b>        | Harrison Holt           | Brooke Laflamme | Maxwell Moore |
| <b>Grade 1</b>             | York Carter             |                 |               |
| <b>Grade 2</b>             | Shelby Holbrook         | Jaiden Laflamme | Graydon Moore |
| <b>Grade 3</b>             | Malachi Plociennik      |                 |               |
| <b>Grade 4</b>             | Conner Brann-Goodwin    | Sawyer Holbrook | Ava Petrie    |
| <b>Grade 5</b>             | Jillian Halle           | Cierra Lacasse  | Zeb Thomas    |
|                            | Laila Bertholdt         |                 |               |
| <b>Grades 6, 7 &amp; 8</b> | Currently none enrolled |                 |               |
| <b>Grade 9</b>             | Amber Drew              | Kali Thomas     |               |
| <b>Grade 10</b>            | Robyn Parker            | Calvin Ruediger |               |
| <b>Grade 11</b>            | Nathan Dandeneau        | Jasmine Davis   | Cory Fauteux  |
|                            | Timothy Glover          | Cody Miller     |               |
| <b>Grade 12</b>            | Lane Gagne              | Sadie Glover    | Paige Marcou  |

| Fiscal Year      | MVS-Kinder  | MVS          | BMS          | BHS          | GMS          | GHS          |
|------------------|-------------|--------------|--------------|--------------|--------------|--------------|
| <b>2014-2015</b> | \$ 6,426.50 | \$ 12,853.00 | \$ 12,225.00 | \$ 14,716.00 | \$ 15,743.00 | \$ 15,215.00 |
| <b>2013-2014</b> | \$ 5,617.50 | \$ 11,235.00 | \$ 13,140.00 | \$ 15,173.00 | \$ 14,449.00 | \$ 14,705.00 |
| <b>2012-2013</b> | \$ 6,320.50 | \$ 12,641.00 | \$ 12,428.00 | \$ 13,369.00 | \$ 12,578.00 | \$ 14,313.00 |
| <b>2011-2012</b> | \$ 6,405.50 | \$ 12,811.00 | \$ 14,067.00 | \$ 12,734.00 | \$ 12,582.00 | \$ 14,255.00 |
| <b>2010-2011</b> | \$ 5,741.50 | \$ 11,483.00 | \$ 13,314.00 | \$ 11,982.00 | \$ 11,990.00 | \$ 13,078.00 |
| <b>2009-2010</b> | \$ 5,472.00 | \$ 10,944.00 | \$ 11,699.00 | \$ 10,513.00 | \$ 12,117.00 | \$ 12,706.00 |

|                      |             |            |                                     |
|----------------------|-------------|------------|-------------------------------------|
| <b>Tuition Costs</b> | <b>Key:</b> | MVS-Kinder | Milan Village School - Kindergarten |
|                      |             | MVS-       | Milan Village School - Elementary   |
|                      |             | BMS -      | Berlin Middle School                |
|                      |             | BHS -      | Berlin High School                  |
|                      |             | GMS -      | Gorham Middle School                |
|                      |             | GHS -      | Gorham High School                  |



# DUMMER SCHOOL DISTRICT



## Projected Tax Rate

|                                    | 2012-2013            | 2013-2014            | Proposed<br>2014-2015 |
|------------------------------------|----------------------|----------------------|-----------------------|
| Regular Ed Appropriations:         | \$ 631,428.00        | \$ 577,228.00        | \$ 535,131.00         |
| Special Ed Appropriations:         | \$ 14,417.00         | \$ 13,120.00         | \$ 14,280.00          |
| Individual Warrants:               | \$ 3,500.00          | \$ 4,500.00          | \$ 3,500.00           |
| Deficit Appropriation (1999-2000): |                      |                      |                       |
| <b>Total Appropriations:</b>       | <b>\$ 649,345.00</b> | <b>\$ 594,848.00</b> | <b>\$ 552,911.00</b>  |

|  |                      |                     |                     |
|--|----------------------|---------------------|---------------------|
| Revenues                                 | \$ 4,600.00          | \$ 3,600.00         | \$ 3,625.00         |
| Fund Balance to Reduce Taxes             | \$ 122,226.00        | \$ 94,183.00        | \$ 60,000.00        |
| Fund Balance Retained                    |                      | \$ (11,794.00)      | \$ -                |
| <b>Less: Total Revenues and Credits:</b> | <b>\$ 126,826.00</b> | <b>\$ 85,989.00</b> | <b>\$ 63,625.00</b> |

|                             |                      |                      |                      |
|-----------------------------|----------------------|----------------------|----------------------|
| <b>District Assessment:</b> | <b>\$ 522,519.00</b> | <b>\$ 508,859.00</b> | <b>\$ 489,286.00</b> |
|-----------------------------|----------------------|----------------------|----------------------|

|                              |                      |                      |                      |
|------------------------------|----------------------|----------------------|----------------------|
| <b>State Education Grant</b> | <b>\$ 155,375.00</b> | <b>\$ 119,493.00</b> | <b>\$ 88,600.00</b>  |
| <b>State Education Tax</b>   | <b>\$ 74,929.00</b>  | <b>\$ 74,382.00</b>  | <b>\$ 74,725.00</b>  |
| <b>School Tax Portion</b>    | <b>\$ 292,215.00</b> | <b>\$ 314,984.00</b> | <b>\$ 325,961.00</b> |

|                               |               |             |             |
|-------------------------------|---------------|-------------|-------------|
| <b>Local School Tax Rate:</b> | <b>4.70</b>   | <b>4.71</b> | <b>4.87</b> |
| <b>State Tax Rate:</b>        | <b>2.42</b>   | <b>2.47</b> | <b>2.48</b> |
|                               | <b>7.12</b>   | <b>7.18</b> | <b>7.35</b> |
|                               | <b>(4.59)</b> | <b>0.06</b> | <b>0.18</b> |

|                                     |                      |                      |                      |
|-------------------------------------|----------------------|----------------------|----------------------|
| <b>Total Equalized Evaluation:</b>  | <b>\$ 62,218,982</b> | <b>\$ 66,945,559</b> | <b>\$ 66,945,559</b> |
| <b>Equalization (No Utilities):</b> | <b>\$ 30,938,192</b> | <b>\$ 30,072,159</b> | <b>\$ 30,072,159</b> |

|                               |               |         |         |
|-------------------------------|---------------|---------|---------|
| FOR EVERY BUDGET INCREASE OF: | <b>66,945</b> | \$ 1.00 | \$ 1.00 |
| FOR EVERY BUDGET INCREASE OF: | <b>10,000</b> | 0.14938 | 0.14938 |

|               | FY2013 Actual     | FY2014 Rev'd.     | FY 2015 Prop.     |
|---------------|-------------------|-------------------|-------------------|
| Interest      | \$145.80          | \$100.00          | \$125.00          |
| Medicaid      | \$454.85          | \$0.00            | \$0.00            |
| Grant Revenue | \$3,703.00        | \$3,500.00        | \$3,500.00        |
| <b>Totals</b> | <b>\$4,303.65</b> | <b>\$3,600.00</b> | <b>\$3,625.00</b> |

| Warrant:                        | 2012-2013          | 2013-2014            | 2014-2015            |
|---------------------------------|--------------------|----------------------|----------------------|
| Federal Grants:                 | \$ 3,500.00        | \$ 3,500.00          | \$ 3,500.00          |
| Tuition Expendable Trust:       | \$ -               | \$ -                 | \$ -                 |
| Allocation to BSD:              | \$ -               | \$ -                 | \$ -                 |
| Cooperative Planning Committee: |                    | \$ 600.00            | \$ -                 |
| Preschool Program:              |                    | \$ 400.00            | \$ -                 |
|                                 | <b>\$ 3,500.00</b> | <b>\$ 4,500.00</b>   | <b>\$ 3,500.00</b>   |
| <b>Operating Budget</b>         |                    | <b>\$ 590,348.00</b> | <b>\$ 549,411.00</b> |

Milan Village School  
2010 New Hampshire Elementary School of Excellence  
Principal's Report  
2013-2014

The 2012-2013 school year has been a rewarding one as staff and students work together to create a positive learning environment. With the consistent and generous support of the staff, parents, volunteers, school board, SAU personnel, students and Milan community, we have enjoyed the tremendous advantages of operating in a small school environment while keeping up with national standards. In addition, our active school community has helped us to continue to refine our many excellent programs designed to give individual students the skills and knowledge that they will need to succeed in a diverse world. The following are examples of these programs:

- The integration of technology at all age levels has given teachers another tool to create relevant meaningful curriculum. Student created projects are used by the community and other pupils in the school giving each assignment more weight and helping students truly understand the topics.
- The school's website allows for better and more timely communication with parents, students and the community
- Beginning in the fall of 2007 the Milan Village School has been using a process called Response to Intervention (RTI). This is a system that uses data to develop specific plans for all students. The school has seen significant academic gains using this model and continues to refine it.
- The Student Support Center (SSC) was created during the 2006-2007 school year and offers the opportunity for individual targeted intervention for small groups of students using the Response to Intervention model.
- The School has developed internal teams of teachers that provide information and training to the entire staff on an ongoing basis. This allows the faculty to stay current on trends in education.
- Positive Behavior Intervention Support (PBIS) program was implemented in the fall of 2004. Since then we have seen major positive changes in the atmosphere of the school. The staff members embrace their role as a support network for students and are thoughtful and passionate about creating a nurturing educational environment. In addition, students are consistently rewarded with positive consequences for appropriate behavior and held accountable with negative consequences for inappropriate behavior.
- The PTO continues to accomplish wonderful enriching activities for our students. The volunteer effort in general is truly amazing. Volunteers have helped with a myriad of programs including: cultural events throughout the school year, the Ski Program, the Recreation Department, the Bike-a-thon, the Walk-a-thon and Wood's Day. Thank you, volunteers.

Respectfully Submitted  
Dave Backler, Principal

# COOPERATIVE SCHOOL DISTRICT

## STUDY COMMITTEE REPORT

March 2014

The following is a report to the voters from the GRS Study Committee regarding the possibility of the Milan School District, Dummer School District and the GRS Cooperative School District joining together to form a new cooperative school district.

### BACKGROUND:

- The Milan School Board decided to ask the towns people and surrounding communities to study the feasibility of Milan, Dummer and the GRS Cooperative School Districts forming a new cooperative school district based on:
  - Many discussions regarding regionalization
  - Review of the Tillotson Survey
  - Comments from some parents looking for more say in children's education
  - Budget concerns / Taxes
- Warrant Articles were added to each town and voted on in March 2013 – all passed.
- Began meeting in May, 2013

### LEGAL REQUIREMENTS:

- Committee is guided by RSA 195:18 which provides procedures to be followed in the formation of a cooperative school district.
- The committee will be studying the feasibility of this proposal and will report the findings to the citizens of the towns involved in the cooperative study.
- Subject also to NH Open Meeting Law, Ch. 91-A.

### COMMITTEE MEMBERSHIP:

- 3 members from each district (Milan, Dummer and GRS) for 9 total
  - 3 qualified voters of whom at least one shall be a member of the school board
- Each district opted to have each member appointed by the moderator in their district
- Members serve without pay for a term ending at the third annual meeting of the district following the creation of the committee
- Any members who cannot continue to serve in this timeframe will be replaced and appointed by the moderator.

**SUMMARY OF DELIBERATIONS TO DATE:** Note that the discussion points may still be points of future discussion and the information provided should not be taken as final decisions by this committee at this time.

- The committee first met in May 2013 and has met monthly with the exception of Aug when we did not have a quorum.

- The members of this committee have been very dedicated to looking at all aspects of a cooperative school system. Many hours have been spent outside the meetings by individuals to research and understand areas of discussion.
- Discussion points to date:
  - School Comparisons
    - Would want to maintain elementary schools as they are today
    - Both GMHS and BHS are good schools
  - Testing Scores
    - Test scores were reviewed and although GHS does show higher results, there are many factors that contribute and overall the committee did not feel there was a significant difference between the schools.
  - Program of Studies
    - Berlin clearly has the ability to offer a more diverse selection of classes on a regular basis
  - Population Rates
    - While there is no real way to determine what will happen in the future we can see that the student population of all area schools has continued to drop over the last several years.
    - Also reviewed low birth rates to help understand possible impacts
  - Financial Impacts
    - This is still being worked on diligently. There are many factors that will play into this both short term (first 6 years) and long term as well as district by district.
  - Transportation
    - This has been a main discussion point as there would be an increase in the amount of time the Milan and Dummer students are on the bus. Although we acknowledge that we live far from everywhere, to justify this increased time would require tangible benefits in other areas.
  - Extra-Curricular
    - Berlin clearly offers more diverse extracurricular activities for children
    - Even with the addition of the Milan and Dummer children there would likely be few options added to what GMHS currently offers.
  - Role of Coop School Board
    - Because one of the concerns voiced to the Milan School Board was around having more say in the education of their children – The makeup and role of a cooperative board has been reviewed and will be looked at further.
  - Regionalization with Berlin
    - Based on our research and many comments from the communities, we have discussed including Berlin in this study so a clear picture of all options can be reviewed. Legal issues are being looked into and the committee will discuss these matters further.



#### ANTICIPATED DATE OF COMPLETION OF COMMITTEE'S TASK'S:

- The initial timetable called for completion of the study by September of 2013.
- At this time the committee plans to submit a completed report to each town by March 2015's annual meeting.
- By law the committee has until March 2016 to complete the study if we find more time is needed.

#### NEXT STEPS:

- Determine meeting schedule for 2014
- Discuss legal requirements for outcome of this committee
- Discuss the continued participation of towns and groups involved in the study.
- Discuss legal abilities to invite Berlin to the table
- Continue to review financials

#### SUBMITTED BY:

##### DUMMER:

John Holt  
Jennifer Miller  
Diane Holt  
Susan Solar, resigned

##### MILAN:

Peter Donovan  
Sandy Pouliot  
Dennis Theberge

##### GRS COOPERATIVE:

Suzanne Demers  
David Graham  
Michael Waddell  
Angela Brown, resigned  
Ronald Fini, resigned



**2013**  
**Superintendent's Report**  
**Dummer School District**  
**Dummer, New Hampshire**

Dear Citizens of Dummer,

I hope that this annual letter finds you well.

Thank you for supporting the students of Dummer.

The theme of the past year has been studies. The school districts in Milan and Dummer have taken on numerous educational and community studies. Dummer citizens joined with Milan and the Gorham Randolph Shelburne Cooperative representatives as they began the process of a study to perhaps form a new cooperative school district with membership from all three school districts. A study of the feasibility of adding grades seven and eight to the Milan Village School was taken on by a committee of citizens from Milan. Although this grade level configuration change was found to be feasible by the study committee, Milan and Dummer citizen input and other information gathered by the Milan School Board, resulted in this idea being abandoned at this time. An AREA study took place between Milan and Berlin that resulted in a three-year extension of the current AREA so that the Milan seven through twelve grade students will continue to attend Berlin Schools through 2018. Milan citizens will vote on the AREA extension at the March School District Meeting.

The citizens of Dummer will be voting on a warrant to extend the current AREA agreement with the Milan School District. The AREA, if voted in the affirmative, will extend the AREA for ten years, through 2025. Passing this warrant will ensure that Dummer students will continue to attend the Milan Village School for grades PreK-6. The current AREA between Dummer and Milan expires in June of 2015.

The students of Dummer continue to be served well at the Milan Village School. Problem solving and technology are major components of a great education that takes place in the Milan Village School. In working to solve real world problems the students of MVS initiated the study of both solar energy and biomass heating in the Milan Village School over the past year. The solar project may come to fruition in the near future. Real world problem solving gives students such a positive outlook. As they move through life they have been taught that they can influence their world in a constructive way. They are encouraged and empowered to think outside the box in their classrooms. These lessons will be an asset to them as they move from MVS to Middle School, High School and beyond.

The atmosphere of Milan Village School continues to be a caring nurturing one. Students feel safe as they enter the building on a daily basis. Safety and health are a prime concern in MVS. Students are safe to be individuals, interact with others well and explore different ideas. Milan Village School is a wonderful place to learn.

I would like to thank Laura Ouellette, Sue Solar and Mariann Letarte for their service to the Dummer School Board. Both will not be running for their positions on the Board. They will be missed.

I welcome your calls, 466-3632, or visits to discuss the education provided to the children of Dummer.

Sincerely,

Paul Bousquet  
Superintendent, SAU 20

**School Administrative Unit #20**  
**Fiscal Year 2015 Budget**

| <b>EXPENSES</b>                                |                   |                    |                  |             |  |
|--|-------------------|--------------------|------------------|-------------|--|
| Function Programs                              | ADOPTED<br>BUDGET | Proposed<br>BUDGET | \$ Change        | % Change    |  |
|  | 2013-2014         | 2014-2015          |                  |             |  |
| 1800 Community Services                        | \$ 1,300          | \$ 1,300           | \$ -             | 0.0%        |  |
| 2150 Professional Services (Pre-school/Speech) | \$ 70,718         | \$ 72,671          | \$ 1,953         | 2.8%        |  |
| 2213 Instructional Staff Development Services  | \$ 31,981         | \$ 32,042          | \$ 61            | 0.2%        |  |
| 2225 Network Administration                    | \$ 86,625         | \$ 97,721          | \$ 11,096        | 12.8%       |  |
| 2310 School Board                              | \$ 6,516          | \$ 6,589           | \$ 73            | 1.1%        |  |
| 2320 Administrative Services                   | \$ 41,575         | \$ 39,525          | \$ (2,050)       | -4.9%       |  |
| 2321 Superintendent Services                   | \$ 161,175        | \$ 166,048         | \$ 4,873         | 3.0%        |  |
| 2329 Special Education Services                | \$ 164,218        | \$ 170,090         | \$ 5,872         | 3.6%        |  |
| 2500 Support Services-Business                 | \$ 234,476        | \$ 242,642         | \$ 8,166         | 3.5%        |  |
| 2600 Building/Custodial                        | \$ 6,700          | \$ 6,300           | \$ (400)         | -6.0%       |  |
| <b>TOTAL EXPENSES:</b>                         | <b>\$ 805,284</b> | <b>\$ 834,928</b>  | <b>\$ 29,644</b> | <b>3.7%</b> |  |

| <b>REVENUES</b>      |                   |                   |               |             |  |
|----------------------|-------------------|-------------------|---------------|-------------|--|
| Source               | FY2014            | FY 2015           | Change        | % Change    |  |
| Interest             | \$ 100            | \$ 75             | \$ (25)       | -25.0%      |  |
| Serv to LEA          | \$ 15,000         | \$ 20,000         | \$ 5,000      | 33.3%       |  |
| Wellness Grant       | \$ 1,300          | \$ 1,300          | \$ -          | 0.0%        |  |
| Speech Serv          | \$ 70,718         | \$ 72,671         | \$ 1,953      | 2.8%        |  |
| Becky                | \$ 83,866         | \$ 86,995         | \$ 3,128      | 3.7%        |  |
| Steve                | \$ 31,049         | \$ 31,870         | \$ 821        | 2.6%        |  |
| Fund Balance         | \$ 60,000         | \$ 50,000         | \$ (10,000)   | -16.7%      |  |
| <b>Total Revenue</b> | <b>\$ 262,033</b> | <b>\$ 262,911</b> | <b>\$ 877</b> | <b>0.3%</b> |  |



**Amount to Distribute \$ 572,017** (Expenses - Revenues)

| <b>ALLOCATION</b>           |                   |
|-----------------------------|-------------------|
| Initial Allocation          | \$ 572,017        |
| Special Services Allocation | \$ 118,865        |
|                             | <u>\$ 690,882</u> |

| <b>Apportionment</b> |                  |                  |                 |             |
|----------------------|------------------|------------------|-----------------|-------------|
|                      | 2013-2014        | 2014-2015        | Change          | % Share     |
| <b>Dummer</b>        | \$22,412         | \$27,843         | \$5,431         | 4.0%        |
| <b>Errol</b>         | \$49,438         | \$52,228         | \$2,790         | 7.6%        |
| <b>Milan</b>         | \$118,683        | \$126,222        | \$7,539         | 18.3%       |
| <b>GRS Coop</b>      | \$467,633        | \$484,589        | \$16,956        | 70.1%       |
|                      | <u>\$658,166</u> | <u>\$690,882</u> | <u>\$32,716</u> | <u>100%</u> |

**School Administrative Unit #20**  
**Fiscal Year 2015 Budget**

| Fund Balance                    |            | SAU Policy DU: GF Unreserved Fund Balance  |                    |
|---------------------------------|------------|--|--------------------|
| Projected 7/1/14 Fund Balance:  | \$ 115,000 | The GFOA recommends gov't entities to maintain no less than 5% - 15% of general fund operating revenues, or no less than one-two months of operating expenditures. |                    |
| Applied to FY 2015:             | \$ 50,000  |  |                    |
| Projected 6/30/15 Fund Balance: | \$ 65,000  | The SAU will maintain an unreserved fund balance of not less than 5% of budgeted operating expenditures  |                    |
| % of Total Budget:              | 7.8%       |  |                    |
| 10% Total Budget                | \$ 83,493  | \$ 41,746.40   | 5% Operating Bdgt  |
| 15% Total Budget                | \$ 125,239 | \$ 69,577.33   | 1-mo expenditures  |
|                                 |            | \$ 139,154.67  | 2-mos expenditures |

**RSA 194-C:9: SAUs Budget**

- 1) At a meeting held before January 1, the school administrative unit board shall adopt a budget required for the expenses of the school administrative unit for the next fiscal year. ...
- 2) The school administrative unit board shall apportion the total amount of the budget among the constituent school districts in the following manner: the apportionment shall be based 1/2 on the average membership in attendance for the previous school year and 1/2 on the most recently available equalized valuation of each district as of June 30 of the preceding school year.
- 3) Prior to January 15 in each year, the board shall certify to the chairperson of the school board of each constituent school district the amount so apportioned.
- 4) Each district within a school administrative unit shall raise at the next annual district meeting the sum of money apportioned to it by the school administrative unit board for the expenses of services which each district received in connection with the school administrative unit office.

**Projected Tax Impact**

| District  | 2013-2014 | 2014-2015 | Change  |
|-----------|-----------|-----------|---------|
| Dummer    | \$ 0.33   | \$ 0.42   | \$ 0.08 |
| Errol     | \$ 0.58   | \$ 0.61   | \$ 0.03 |
| Milan     | \$ 0.96   | \$ 1.02   | \$ 0.06 |
| Gorham    | \$ 1.43   | \$ 1.49   | \$ 0.06 |
| Randolph  | \$ 0.41   | \$ 0.41   | \$ 0.01 |
| Shelburne | \$ 0.51   | \$ 0.52   | \$ 0.01 |

Please note: the projected tax rate has been updated to 2013 local valuations .

**TOWN OF DUMMER, NH**  
**SCHOOL DISTRICT MEETING-MARCH 12, 2013**  
**6:00 DUMMER TOWN HALL**

The meeting was called to order by Moderator Wayne Moynihan. In attendance were School Board Members Diane Holt, Mariann Letarte and Susan Solar. Also present were SAU#20 representatives Paul Bousquet, Pauline Plourde and Steven Gordon.

Moderator read:

**Articles 1-5**

1. To choose a moderator for the ensuing three (3) years.
2. To choose a clerk for the ensuing three (3) years.
3. To choose a treasurer for the ensuing three (3) years.
4. To choose one auditor for a two (2) year term.
5. To choose a member of the school board for the ensuing three (3) years.

The Moderator stated that the first 5 (five) articles are on the ballot and would be decided there.

Moderator read:

**Article 6- To hear the reports of agents, auditors, and officers heretofore chosen and pass any vote relating thereto.** The Moderator stated that the reports are published in the Annual Report. No discussion followed.

Moderator read:

**Article 7- To set the salaries of the school board, school district treasurer, auditors, truant officer, census taker and moderator as listed:**

|                               |               |
|-------------------------------|---------------|
| School Board Chair            | \$500.00      |
| School Board (2)              | \$400.00 each |
| Treasurer                     | \$250.00      |
| Clerk                         | \$25.00       |
| Moderator                     | \$25.00       |
| Auditor (2)                   | \$30.00 each  |
| Truant Officer                | \$20.00       |
| Census Taker                  | \$50.00       |
| (Recommended by School Board) |               |

Motion made by Brad Wyman, seconded by David Dubey. No discussion. Article 7 adopted.



Moderator read:

**Article 8- To see if the District will vote to raise and appropriate the sum of \$589, 948 for the support of schools, for the payment of salaries for school district officers and agents, and for the payment of the statutory obligations of the District. (Recommended by School Board)**

Motion made by Brad Wyman, seconded by Ed Solar. No discussion. Article 8 adopted.

Moderator read:

**Article 9- To see if the District will vote to raise the sum of \$3,500.00 for the operation of the Federal and Private Grants. (Recommended by the School Board)**

Motion made by Ed Solar, seconded by Roger Corriveau. No discussion. Article 9 adopted.

Moderator read:

**Article 10- To see if the School District will vote under the provisions of RSA 195:18 to create a Cooperative Planning Committee of Dummer, GRS Cooperative, and Milan School Districts consisting of three (3) qualified voters of whom at least one shall be a member of the school board, and two shall be members of the general public appointed by the moderator and to further raise and appropriate the sum of \$1,000.00 to meet the expenses of the committee established for this purpose. This is a non-lapsing appropriation per RSA 32-7, VI and will not lapse until the study is completed. (Majority vote required. Recommended by School Board)** Discussion ensued regarding the advantage to joining a cooperative and that at any time that Dummer decided that the cooperative model did not fit, that Dummer can opt out. Data will be accumulated over the next year, an impact statement proposed and a vote is planned for the next District Meeting in 2014. The expense money will go toward advertising, mailing and other associated expenses. Unused monies will be returned.

Motion made by Ed Solar, seconded by Roger Corriveau. Article adopted via majority voice vote. The moderator appointed Diane Holt and Jennifer Miller to serve on the committee.

Moderator read:

**Article 11- To see if the School District will vote to raise and appropriate the sum of \$400.00 for the partial support of the Pre-School and Pre-Kindergarten programs. This article passage is contingent on a majority vote by Milan School District's Warrant to partially fund the PS/PK programs. In the event Dummer parents are responsible for a portion of the cost, said funds will be prorated accordingly. (Recommended by the School Board)** Paul Bousquet stated that preschool grants are drying up. Milan School District accounts for \$4,000.00 of the funds. With 10% of Dummer children in the PS/PK program, this amounts to the amount of \$400.00 to the district and we should not be contingent on the actions of Milan.

Motion made by Paula Labrecque, seconded by Jennifer Miller. Motion adopted.

Moderator read:



**Article 12-** To see if the school district will vote to authorize, indefinitely until rescinded, the option to annually retain a portion of the unassigned general funds. The total held year-over-year in this account (prior years retained earnings plus the newly retained portion) is not to exceed by law, 2.5% of the current fiscal year's net assessment, in accordance with RSA 198:4-b, II. The actual amount retained, if any, will be determined by the School Board prior to the setting of taxes. Expenditure of said funds is controlled by the board, and under RSA 32-11, such fund balance retained is permitted only to reduce taxes, or for emergencies to be approved by the Department of Education under RSA 32:11.

Motion made by Brad Wyman, seconded by Jennifer Miller. No discussion. Article adopted.

Moderator read:

**Article 13-** To transact any other business that may legally come before this meeting. As stated above, two residents volunteered to serve on the School District Cooperative Planning Committee and were appointed by the moderator. Administration thanked the Town of Dummer for their warm welcome. Discussion ceased and the meeting was adjourned at 6:26 PM.

Respectfully submitted,

Arlene Corriveau, School Clerk, Dummer School District

# SCHOOL FINANCIAL REPORT

For the Year Ending June 30, 2013

For School District of Dummer, NH

SAU # 20

## DUE TO THE NH DEPARTMENT OF REVENUE

Not Later Than September 1, 2013

"I certify under the pains and penalties of perjury, to the best of my knowledge and belief, that all of the information contained in this document is true, accurate and complete."  
Per RSA 198:4-d

Marlene Litarte  
School Board Chairperson

8/1/13  
Date

Superintendent of Schools: Paul Bourque Date: 8/1/13

### SCHOOL BOARD MEMBERS

Please sign in ink.

Laura Ouellette  
Susan O Solar

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

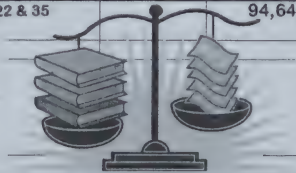
FOR DRA USE ONLY

NH DEPARTMENT OF REVENUE ADMINISTRATION  
MUNICIPAL SERVICES  
P.O. BOX 487, CONCORD, NH 03302-0487  
(603)271-3397

**DUMMER SCHOOL DISTRICT**  
**Annual Financial Report**  
For the Year Edning June 30, 2013

**BALANCE SHEET**

|   |            | GENERAL          | GRANTS      | TRUST FUNDS       |
|---|------------|------------------|-------------|-------------------|
| <b>ASSETS</b>   |            |                  |             |                   |
| <b>Current Assets</b>                                   |            |                  |             |                   |
| 1. CASH   | 100        | 43,542.21        | 0.00        | 0.00              |
| 2. INVESTMENTS  | 110        | 51,015.12        | 0.00        | 156,044.87        |
| 3. ASSESSMENTS RECEIVABLE                               | 120        | 0.00             |             |                   |
| 4. INTERFUND RECEIVABLE                                 | 130        | 0.00             | 0.00        | 0.00              |
| 5. INTERGOV'T REC                                       | 140        | 87.50            | 0.00        | 0.00              |
| 6. OTHER RECEIVABLES                                    | 150        | 0.00             | 0.00        | 0.00              |
| 7. BOND PROCEEDS REC                                    | 160        |                  |             |                   |
| 8. INVENTORIES  | 170        | 0.00             | 0.00        |                   |
| 9. PREPAID EXPENSES                                     | 180        | 0.00             | 0.00        | 0.00              |
| 10. OTHER CURRENT ASSETS                                | 190        | 0.00             | 0.00        | 0.00              |
| <b>11. Total Current Assets lines 1 - 10</b>            |            | <b>94,644.83</b> | <b>0.00</b> | <b>156,044.87</b> |
| <b>LIAB &amp; FUND EQUITY</b>                           |            |                  |             |                   |
| <b>Current Liabilities</b>                              |            |                  |             |                   |
| 12. INTERFUND PAYABLES                                  | 400        | 0.00             | 0.00        | 0.00              |
| 13. INTERGOV'T PAYABLES                                 | 410        | 0.00             | 0.00        | 0.00              |
| 14. OTHER PAYABLES                                      | 420        | 461.75           | 0.00        | 0.00              |
| 15. CONTRACTS PAYABLE                                   | 430        | 0.00             | 0.00        |                   |
| 16. BOND AND INTEREST PAY                               | 440        | 0.00             |             |                   |
| 17. LOANS AND INTEREST PAY                              | 450        | 0.00             |             |                   |
| 18. ACCRUED EXPENSES                                    | 460        | 0.00             | 0.00        |                   |
| 19. PAYROLL DEDUCTIONS                                  | 470        | 0.00             | 0.00        |                   |
| 20. DEFERRED REVENUES                                   | 480        | 0.00             | 0.00        |                   |
| 21. OTHER CURRENT LIAB                                  | 490        | 0.00             | 0.00        | 0.00              |
| <b>22. Total Current Liabilities lines 12 - 21</b>      |            | <b>461.75</b>    | <b>0.00</b> | <b>0.00</b>       |
| <b>Fund Equity</b>                                      |            |                  |             |                   |
| <b>Nonspendable:</b>                                    |            |                  |             |                   |
| 23. RESERVE FOR INVENTORIES                             | 751        | 0.00             | 0.00        |                   |
| 24. RESERVE FOR PREPAID EXPENSES                        | 752        | 0.00             | 0.00        |                   |
| 25. RESERVE FOR ENDOWMENTS (principal only)             | 756        | 0.00             | 0.00        | 0.00              |
| <b>Restricted:</b>                                      |            |                  |             |                   |
| 26. RESERVE FOR ENDOWMENTS (interest)                   | 756        | 0.00             | 0.00        | 0.00              |
| 27. RESTRICTED FOR FOOD SERVICE                         |            |                  |             |                   |
| 28. UNSPENT BOND PROCEEDS                               |            |                  |             |                   |
| <b>Committed:</b>                                       |            |                  |             |                   |
| 29. RESERVE FOR CONTINUING APPROPRIATIONS               | 754        | 0.00             | 0.00        | 0.00              |
| 30. RESERVE FOR AMTS VOTED                              | 755        | 0.00             | 0.00        |                   |
| 31. RESERVE FOR ENCUMBRANCES (non-lapsing)              | 753        | 0.00             | 0.00        | 0.00              |
| <b>Assigned:</b>  |            |                  |             |                   |
| 32. RESERVED FOR SPECIAL PURPOSES                       | 760        | 0.00             | 0.00        | 156,044.87        |
| 33. RESERVE FOR ENCUMBRANCES                            | 753        | 0.00             | 0.00        | 0.00              |
| <b>34. UNASSIGNED FUND BALANCE</b>                      | <b>770</b> | <b>94,183.08</b> |             |                   |
| <b>35. Total Fund Equity lines 23-34</b>                |            | <b>94,183.08</b> | <b>0.00</b> | <b>156,044.87</b> |
| <b>36. TOT LIAB &amp; FUND EQUITY lines 22 &amp; 35</b> |            | <b>94,644.83</b> | <b>0.00</b> | <b>156,044.87</b> |



**DUMMER SCHOOL DISTRICT**  
**Annual Financial Report**  
For the Year Edning June 30, 2013

| REVENUES  |           | GENERAL           | GRANTS          | TRUST FUNDS     |
|---|-----------|-------------------|-----------------|-----------------|
| <b>Revenue From Local Sources</b>   |           |                   |                 |                 |
| 1. Total Assessments  | 1100-1119 | 292,215.00        | 0.00            | 0.00            |
| 2. Tuition from All Sources   | 1300-1399 | 0.00              | 0.00            |                 |
| 3. Transportation Fees from All Sources                                   | 1400-1499 | 0.00              | 0.00            |                 |
| 4. Earnings on Investments  | 1500-1599 | 145.80            | 0.00            | 3,197.97        |
| 5. Food Services Sales  | 1600-1699 |                   |                 |                 |
| 6. Other Revenue from Local Sources                                       | 1700-1999 | 249.70            | 0.00            | 0.00            |
| <b>7. Total Local Non-Tax Revenue Lines 2-6</b>                           |           | <b>395.50</b>     | <b>0.00</b>     | <b>3,197.97</b> |
| <b>8. Total Local Revenue Lines 1 &amp; 7</b>                             |           | <b>292,610.50</b> | <b>0.00</b>     | <b>3,197.97</b> |
| <b>Revenue from State Sources</b>   |           |                   |                 |                 |
| <b>UNRESTRICTED GRANTS-IN-AID</b>   |           |                   |                 |                 |
| 9. Adequacy Education Grant   | 3111      | 155,375.00        |                 |                 |
| 10. Statewide Enhanced Education Tax                                      | 3112      | 74,929.00         |                 |                 |
| 11. Shared Revenues   | 3119      |                   |                 |                 |
| 12. Other (Specify)   | 3190-3199 | 0.00              | 0.00            | 0.00            |
| <b>13. Total Unrestricted Grants-in-Aid 9-12</b>                          |           | <b>230,304.00</b> | <b>0.00</b>     | <b>0.00</b>     |
| <b>RESTRICTED GRANTS-IN-AID</b>   |           |                   |                 |                 |
| 14. School Building Aid   | 3210      | 0.00              |                 |                 |
| 15. Kindergarten Building Aid   | 3215      | 0.00              |                 |                 |
| 16. Kindergarten Aid  | 3220      | 0.00              |                 |                 |
| 17. Catastrophic Aid  | 3230      | 0.00              |                 |                 |
| 18. Vocational Education  | 3241-3249 | 0.00              | 0.00            |                 |
| 19. All Other Restricted Grants-in Aid                                    | 3250-3299 | 0.00              | 0.00            | 0.00            |
| <b>20. Total Restricted Grants-in Aid (Lines 14-19)</b>                   |           | <b>0.00</b>       | <b>0.00</b>     | <b>0.00</b>     |
| 21. Grants-in-Aid Through Other Public Intermediate /                     | 3700      | 0.00              | 0.00            |                 |
| 22. Revenue In Lieu of Taxes  | 3800      | 0.00              | 0.00            |                 |
| <b>23. Total Revenue from State Sources Lines 13, and 20-22</b>           |           | <b>230,304.00</b> | <b>0.00</b>     | <b>0.00</b>     |
| <b>Revenue From Federal Sources</b>                                       |           |                   |                 |                 |
| 24. Unrestricted Grants-In-Aid  | 4100-4299 | 0.00              | 0.00            |                 |
| <b>RESTRICTED GRANTS-IN-AID</b>   |           |                   |                 |                 |
| 25. Restricted Grants-in-Aid Direct from Fed Gov't                        | 4300-4399 | 0.00              | 0.00            |                 |
| 26. Restricted Grants-in-Aid from Fed Gov't thru State                    | 4500-4599 | 454.85            | 3,703.00        |                 |
| 27. Other Revenue for /on Behalf of LEA                                   | 4700-4999 | 0.00              | 0.00            |                 |
| 28. Federal Forest Land Distribution                                      | 4810      | 0.00              |                 |                 |
| <b>29. Total Revenue from Federal Gov't (Lines 24-28)</b>                 |           | <b>454.85</b>     | <b>3,703.00</b> |                 |
| <b>Other Financing Sources</b>  |           |                   |                 |                 |
| 30. Sale of Bonds and Notes   | 5100-5139 | 0.00              |                 |                 |
| 31. Reimbursement Anticipation Notes                                      | 5140      | 0.00              |                 |                 |
| <b>Interfund Transfers</b>  |           |                   |                 |                 |
| 32. Transfer from General Fund  | 5210      |                   | 0.00            | 0.00            |
| 33. Transfer from Special Revenue Funds                                   | 5220-5229 | 0.00              | 0.00            | 0.00            |
| 34. Transfer from Capital Projects  | 5230-5239 | 0.00              | 0.00            | 0.00            |
| 35. Transfer from Capital Reserve Funds                                   | 5251      | 0.00              | 0.00            |                 |
| 36. Transfer from Trust Funds   | 5252-5253 | 0.00              | 0.00            |                 |
| 37. Compensation for Loss of Fixed Assets                                 | 5300-5399 | 0.00              | 0.00            |                 |
| 38. Capital Lease/Lease Purchases   | 5500-5600 | 0.00              | 0.00            |                 |
| <b>39. Total Other Financing Sources (Lines 30-38)</b>                    |           | <b>0.00</b>       | <b>0.00</b>     | <b>0.00</b>     |
| <b>40. Total Revenue &amp; Other Financing Sources (Lines 8,23,29,39)</b> |           | <b>523,369.35</b> | <b>3,703.00</b> | <b>3,197.97</b> |



**DUMMER SCHOOL DISTRICT**  
**Annual Financial Report**  
For the Year Edning June 30, 2013

|   |               | GENERAL           | GRANTS          | TRUST FUNDS  |
|---|---------------|-------------------|-----------------|--------------|
| <b>EXPENDITURES</b>   |               | *****             | *****           | *****        |
| <b>Instruction</b>  |               | *****             | *****           | *****        |
| 1. Regular Programs   | 1100-1199     | 417,595.13        | 0.00            | *****        |
| 2. Special Programs   | 1200-1299     | 70.99             | 0.00            | *****        |
| 3. Vocational Programs  | 1300-1399     | 0.00              | 0.00            | *****        |
| 4. Other Instructional Programs                                       | 1400-1499     | 232.00            | 0.00            | *****        |
| 5. Non-Public Programs  | 1500-1599     | 0.00              | 0.00            | *****        |
| 6. Adult & Community Programs   | 1600-1899     | 0.00              | 0.00            | *****        |
| <b>7. Total Instructional Expenditures (Lines 1-6)</b>                |               | <b>417,898.12</b> | <b>0.00</b>     | <b>0.00</b>  |
| <b>Support Services</b>   |               | *****             | *****           | *****        |
| 8. Student Services   | 2100-2199     | 7,146.53          | 3,612.68        | *****        |
| 9. Instructional Staff  | 2200-2299     | 0.00              | 0.00            | *****        |
| 10. General Administration - SAU Level                                | 2300-2399     | 25,666.54         | 0.00            | *****        |
| 11. School Administration   | 2400-2499     | 0.00              | 0.00            | *****        |
| 12. Business  | 2500-2599     | 0.00              | 0.00            | *****        |
| 13. Operation/Maintenance of Plant                                    | 2600-2699     | 0.00              | 0.00            | *****        |
| 14. Student Transportation  | 2700-2799     | 87,004.45         | 0.00            | *****        |
| 15. Centralized Services  | 2800-2899     | 0.00              | 0.00            | *****        |
| 16. Other Support Services  | 2900-2999     | *****             | *****           | *****        |
| 17. Food Service Operation  | 3100-3199     | *****             | *****           | *****        |
| <b>18. Total Support Services (Lines 8-17)</b>                        |               | <b>119,817.52</b> | <b>3,612.68</b> | <b>0.00</b>  |
| <b>Other Outlays</b>  |               | *****             | *****           | *****        |
| 19. Facility Acquisition & Construction                               | 4000-4999     | 0.00              | 0.00            | *****        |
| 20. Debt Service - Principal  | 5110          | 0.00              | 0.00            | *****        |
| 21. Debt Service - Interest   | 5120          | 0.00              | 0.00            | *****        |
| <b>Other Financing Uses</b>   |               | *****             | *****           | *****        |
| 22. Transfer to General Fund  | 5210          | *****             | 0.00            | 0.00         |
| 23. Transfer to Food Service (Special Revenue) Funds                  | 5220-5221     | 0.00              | 0.00            | *****        |
| 24. Transfers to All Other Special Revenue Funds                      | 5222-5229     | 0.00              | *****           | *****        |
| 25. Transfer to Capital Projects Funds                                | 5230-5239     | 0.00              | 0.00            | *****        |
| 26. Transfer to Capital Reserves                                      | 5251          | 0.00              | *****           | *****        |
| 27. Transfer to Expendable Trust Funds                                | 5252          | 3,197.97          | *****           | *****        |
| 28. Transfer to Nonexpendable Trust Funds                             | 5253          | 0.00              | *****           | *****        |
| 29. Transfer to Fiduciary Fund  | 5254          | (3,197.97)        | *****           | *****        |
| 30. Allocation to Charter Schools                                     | 5310          | 0.00              | 0.00            | *****        |
| 31. Allocation to Other Agencies                                      | 5390          | 13,696.42         | 90.32           | *****        |
| <b>32. Total Other Outlays and Financing Uses (Lines 19-31)</b>       |               | <b>13,696.42</b>  | <b>90.32</b>    | <b>0.00</b>  |
| <b>33. Total Expenditures for All Purposes (Lines, 7,18 &amp; 32)</b> |               | <b>551,412.06</b> | <b>3,703.00</b> | <b>0.00</b>  |
| <b>AMORTIZATION OF LONG TERM DEBT</b>                                 |               |                   |                 |              |
| For the Fiscal Year Ending on June 30th                               |               |                   |                 |              |
| <b>REPORT IN WHOLE DOLLARS</b>  | (1)<br>DEBT 1 | (2)<br>DEBT 2     | (4)<br>DEBT 4   | (6)<br>TOTAL |
| Length of Debt (yrs)  | 0             | 0                 | 0               | *****        |
| Date of Issue (mm/yy)   | 0             | 0                 | 0               | *****        |
| Date of Final Payment(mm/yy)  | 0             | 0                 | 0               | *****        |
| Original Debt Amount  | 0.00          | 0.00              | 0.00            | *****        |
| Interest Rate   | 0.00          | 0.00              | 0.00            | *****        |
| Principal at Beginning of Yr  | 0.00          | 0.00              | 0.00            | 0.00         |
| New Issues This Year  | 0.00          | 0.00              | 0.00            | 0.00         |
| Retired Issues This Yr  | 0.00          | 0.00              | 0.00            | 0.00         |
| Remaining Principal Bal Due   | 0.00          | 0.00              | 0.00            | 0.00         |
| Remaining Interest Bal Due  | 0.00          | 0.00              | 0.00            | 0.00         |
| Remaining Debt(P&I) Bal Due   | 0.00          | 0.00              | 0.00            | 0.00         |
| Amount of Prin to be Paid Next Fisc. Yr                               | 0.00          | 0.00              | 0.00            | 0.00         |
| Amount of Interest to be Paid Next Fisc Yr.                           | 0.00          | 0.00              | 0.00            | 0.00         |
| Total Debt (P&I) to be Paid Next Fisc. Yr                             | 0.00          | 0.00              | 0.00            | 0.00         |



NH Department of Revenue Administration  
Municipal Services  
P.O. Box 487, Concord, NH 03302-0487  
(603) 271-3397

## REPORT OF LOCALLY ELECTED AUDITOR(S)

RSA 41:31-d

Municipality: Dummer Audit Fiscal Year: 2013  
Type of Municipality (Town, School or Village District): School  
Mailing Address: 123 Main Street  
Gorham, NH 03581  
Phone #: 466-3632 Fax #: 466-3870 E-Mail: paul.bousquet@sau20.org  
Contact: Pauline Plourde Phone #: 466-3632 x4 E-Mail: pauline.plourde@sau20.org

Under RSA 41:31-c I, all municipalities shall annually, or more often as necessary, conduct an audit of the accounts of any officer or agent handling funds of the municipality. Elected auditors conducting such audits shall follow audit procedures outlined in NH Code of Administrative Rules, REV 9904 and REV 9907.

This form shall be used by the locally elected auditor to conduct and report the audit required under RSA 41:31-c and 41:31-d.

In the boxes, indicate date the sections of the form were completed.

|   |                           |
|---|---------------------------|
| x | Part 1. Financial Records |
| x | Part 2. Treasurer         |
|   | Part 3. Tax Collector     |
|   | Part 4. Trustees          |
|   | Part 5. Town Clerk        |
|   | Part 6. Library           |

**Locally Elected Auditor or Board of Locally Elected Auditors - Please Sign in Ink.**

Under penalties of perjury, I declare that I have completed this form and to the best of my belief the information is true, correct and complete.

Date: \_\_\_\_\_

OCTOBER 8, 2013

Abraham Lincoln  
David A. Ford

FOR DRA USE ONLY

**Full audit available upon request at the SAU #20 Office!**

# Milan School District Calendar 2014-2015

|           | Sun | Mon | Tue | Wed | Thu | Fri | Sat |                    | Sun | Mon | Tue | Wed | Thu | Fri | Sat |
|-----------|-----|-----|-----|-----|-----|-----|-----|--------------------|-----|-----|-----|-----|-----|-----|-----|
| August    |     |     |     |     |     | 1   | 2   | February           |     |     |     |     |     |     |     |
| 3         |     | 3   | 4   | 5   | 6   | 7   | 8   | 15                 | 1   | 2   | 3   | 4   | 5   | 6   | 7   |
|           | 10  | 11  | 12  | 13  | 14  | 15  | 16  |                    | 8   | 9   | 10  | 11  | 12  | 13  | 14  |
|           | 17  | 18  | 19  | 20  | 21  | 22  | 23  |                    | 15  | 16  | 17  | 18  | 19  | 20  | 21  |
|           | 24  | 25  | 26  | 27  | 28  | 29  | 30  |                    | 22  | 23  | 24  | 25  | 26  | 27  | 28  |
|           | 31  |     |     |     |     |     |     |                    |     |     |     |     |     |     |     |
| September |     |     | 1   | 2   | 3   | 4   | 5   | March              | 1   | 2   | 3   | 4   | 5   | 6   | 7   |
| 21        | 7   | 8   | 9   | 10  | 11  | 12  | 13  | 22                 | 8   | 9   | 10  | 11  | 12  | 13  | 14  |
|           | 14  | 15  | 16  | 17  | 18  | 19  | 20  |                    | 15  | 16  | 17  | 18  | 19  | 20  | 21  |
|           | 21  | 22  | 23  | 24  | 25  | 26  | 27  |                    | 22  | 23  | 24  | 25  | 26  | 27  | 28  |
|           | 28  | 29  | 30  |     |     |     |     |                    | 29  | 30  | 31  |     |     |     |     |
| October   |     |     |     |     | 1   | 2   | 3   | April              |     |     |     | 1   | 2   | 3   | 4   |
| 21        | 5   | 6   | 7   | 8   | 9   | 10  | 11  | 17                 | 5   | 6   | 7   | 8   | 9   | 10  | 11  |
|           | 12  | 13  | 14  | 15  | 16  | 17  | 18  |                    | 12  | 13  | 14  | 15  | 16  | 17  | 18  |
|           | 19  | 20  | 21  | 22  | 23  | 24  | 25  |                    | 19  | 20  | 21  | 22  | 23  | 24  | 25  |
|           | 26  | 27  | 28  | 29  | 30  | 31  |     |                    | 26  | 27  | 28  | 29  | 30  |     |     |
| November  |     |     |     |     |     |     | 1   | May                |     |     |     |     |     | 1   | 2   |
| 17        | 2   | 3   | 4   | 5   | 6   | 7   | 8   | 20                 | 3   | 4   | 5   | 6   | 7   | 8   | 9   |
|           | 9   | 10  | 11  | 12  | 13  | 14  | 15  |                    | 10  | 11  | 12  | 13  | 14  | 15  | 16  |
|           | 16  | 17  | 18  | 19  | 20  | 21  | 22  |                    | 17  | 18  | 19  | 20  | 21  | 22  | 23  |
|           | 23  | 24  | 25  | 26  | 27  | 28  | 29  |                    | 24  | 25  | 26  | 27  | 28  | 29  | 30  |
|           | 30  |     |     |     |     |     |     |                    | 31  |     |     |     |     |     |     |
| December  |     | 1   | 2   | 3   | 4   | 5   | 6   | June               |     | 1   | 2   | 3   | 4   | 5   | 6   |
| 16        | 7   | 8   | 9   | 10  | 11  | 12  | 13  | 9                  | 7   | 8   | 9   | 10  | 11  | 12  | 13  |
|           | 14  | 15  | 16  | 17  | 18  | 19  | 20  | Total School Days: | 14  | 15  | 16  | 17  | 18  | 19  | 20  |
|           | 21  | 22  | 23  | 24  | 25  | 26  | 27  | 180                | 21  | 22  | 23  | 24  | 25  | 26  | 27  |
|           | 28  | 29  | 30  | 31  |     |     |     |                    | 28  | 29  | 30  |     |     |     |     |
| January   |     |     |     |     |     | 1   | 2   |                    |     |     |     |     |     |     |     |
| 19        | 4   | 5   | 6   | 7   | 8   | 9   | 10  |                    |     |     |     |     |     |     |     |
|           | 11  | 12  | 13  | 14  | 15  | 16  | 17  |                    |     |     |     |     |     |     |     |
|           | 18  | 19  | 20  | 21  | 22  | 23  | 24  |                    |     |     |     |     |     |     |     |
|           | 25  | 26  | 27  | 28  | 29  | 30  | 31  |                    |     |     |     |     |     |     |     |

8/25/-8/26  
Wed, Aug 27  
Mon., Sept 1  
Fri., Oct. 10  
Mon., Oct. 13  
Tues. Nov 11  
11/27-11/28  
Fri. Dec. 5

Staff Inservice Days  
First Day of School  
Labor Day  
NC Inservice Day  
Columbus Day  
Veteran's Day  
Thanksgiving (11-26 1/2 ALL)  
Teacher Work Day

12/24 - 01/02  
Mon., Jan 19  
M-F-2/23-27  
M-F- 4/20-24  
Mon., May 25  
Fri., June 5  
Thurs, June 11  
Fri, June 12

Christmas Vacation  
Civil Rights Day  
Winter Vacation  
Spring Vacation  
Memorial Day  
BHS GRADUATION (T)  
Last Day of School (T) 1/2 day Students  
Teacher Check-Out(T)full

☐ 1/2 Day Students/1/2 Staff Inservice Day

(T) Tentative Make-Up Days - June 15- June 26, 2015

☐ Wed. 11/26 is 1/2 day for students and staff

Adopted 2-4-14

# BERLIN PUBLIC SCHOOLS, BERLIN NH

## 2014-2015

|           | Sun | Mon | Tue | Wed | Thu | Fri | Sat |                    | Sun | Mon | Tue | Wed | Thu | Fri | Sat |
|-----------|-----|-----|-----|-----|-----|-----|-----|--------------------|-----|-----|-----|-----|-----|-----|-----|
| August    |     |     |     |     |     | 1   | 2   | February           |     |     |     |     |     |     |     |
| 3         |     | 3   | 4   | 5   | 6   | 7   | 8   | 15                 | 1   | 2   | 3   | 4   | 5   | 6   | 7   |
|           | 10  | 11  | 12  | 13  | 14  | 15  | 16  |                    | 8   | 9   | 10  | 11  | 12  | 13  | 14  |
|           | 17  | 18  | 19  | 20  | 21  | 22  | 23  |                    | 15  | 16  | 17  | 18  | 19  | 20  | 21  |
|           | 24  | 25  | 26  | 27  | 28  | 29  | 30  |                    | 22  | 23  | 24  | 25  | 26  | 27  | 28  |
|           | 31  |     |     |     |     |     |     |                    |     |     |     |     |     |     |     |
| September |     | 1   | 2   | 3   | 4   | 5   | 6   | March              | 1   | 2   | 3   | 4   | 5   | 6   | 7   |
| 21        | 7   | 8   | 9   | 10  | 11  | 12  | 13  | 22                 | 8   | 9   | 10  | 11  | 12  | 13  | 14  |
|           | 14  | 15  | 16  | 17  | 18  | 19  | 20  |                    | 15  | 16  | 17  | 18  | 19  | 20  | 21  |
|           | 21  | 22  | 23  | 24  | 25  | 26  | 27  |                    | 22  | 23  | 24  | 25  | 26  | 27  | 28  |
|           | 28  | 29  | 30  |     |     |     |     |                    | 29  | 30  | 31  |     |     |     |     |
| October   |     |     |     | 1   | 2   | 3   | 4   | April              |     |     | 1   | 2   |     | 3   | 4   |
| 21        | 5   | 6   | 7   | 8   | 9   | 10  | 11  | 17                 | 5   | 6   | 7   | 8   | 9   | 10  | 11  |
|           | 12  | 13  | 14  | 15  | 16  | 17  | 18  |                    | 12  | 13  | 14  | 15  | 16  | 17  | 18  |
|           | 19  | 20  | 21  | 22  | 23  | 24  | 25  |                    | 19  | 20  | 21  | 22  | 23  | 24  | 25  |
|           | 26  | 27  | 28  | 29  | 30  | 31  |     |                    | 26  | 27  | 28  | 29  | 30  |     |     |
| November  |     |     |     |     |     | 1   |     | May                |     |     |     |     |     | 1   | 2   |
| 17        | 2   | 3   | 4   | 5   | 6   | 7   | 8   | 20                 | 3   | 4   | 5   | 6   | 7   | 8   | 9   |
|           | 9   | 10  | 11  | 12  | 13  | 14  | 15  |                    | 10  | 11  | 12  | 13  | 14  | 15  | 16  |
|           | 16  | 17  | 18  | 19  | 20  | 21  | 22  |                    | 17  | 18  | 19  | 20  | 21  | 22  | 23  |
|           | 23  | 24  | 25  | 26  | 27  | 28  | 29  |                    | 24  | 25  | 26  | 27  | 28  | 29  | 30  |
|           | 30  |     |     |     |     |     |     |                    | 31  |     |     |     |     |     |     |
| December  |     | 1   | 2   | 3   | 4   | 5   | 6   | June               |     | 1   | 2   | 3   | 4   | 5   | 6   |
| 16        | 7   | 8   | 9   | 10  | 11  | 12  | 13  | 9                  | 7   | 8   | 9   | 10  | 11  | 12  | 13  |
|           | 14  | 15  | 16  | 17  | 18  | 19  | 20  | Total School Days: | 14  | 15  | 16  | 17  | 18  | 19  | 20  |
|           | 21  | 22  | 23  | 24  | 25  | 26  | 27  | 180                | 21  | 22  | 23  | 24  | 25  | 26  | 27  |
|           | 28  | 29  | 30  | 31  |     |     |     |                    | 28  | 29  | 30  |     |     |     |     |
| January   |     |     |     |     | 1   | 2   | 3   |                    |     |     |     |     |     |     |     |
| 19        | 4   | 5   | 6   | 7   | 8   | 9   | 10  |                    |     |     |     |     |     |     |     |
|           | 11  | 12  | 13  | 14  | 15  | 16  | 17  |                    |     |     |     |     |     |     |     |
|           | 18  | 19  | 20  | 21  | 22  | 23  | 24  |                    |     |     |     |     |     |     |     |
|           | 25  | 26  | 27  | 28  | 29  | 30  | 31  |                    |     |     |     |     |     |     |     |

|               |                              |                |  |
|---------------|------------------------------|----------------|--|
| 8/25/-8/26    | Staff Inservice Days         | 12/24 - 01/02  | Christmas Vacation                     |
| Wed, Aug 27   | First Day of School          | Mon., Jan 19   | Civil Rights Day                       |
| Mon., Sept 1  | Labor Day                    | M-F-2/23-27    | Winter Vacation                        |
| Fri., Oct. 10 | NC Inservice Day             | M-F- 4/20-24   | Spring Vacation                        |
| Mon., Oct. 13 | Columbus Day                 | Mon., May 25   | Memorial Day                           |
| Tues. Nov 11  | Veteran's Day                | Fri., June 5   | BHS GRADUATION (T)                     |
| 11/27-11/28   | Thanksgiving (11-26 1/2 ALL) | Thurs, June 11 | Last Day of School (T)1/2 day Students |
| Fri. Dec. 5   | Parent Conferences           | Fri, June 12   | Teacher Check-Out(T)full               |

1/2 Day Students/1/2 Staff Inservice Day

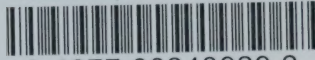
(T) Tentative Make-Up Days - June 15- June 26, 2015







New Hampshire State Library



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